

Opinion No. [29-06]

August 1, 1929

BY: J. A. MILLER, Assistant Attorney General

TO: State Board of Accountancy, J. B. Stephenson, C. P. A., Sec'y., Albuquerque, New Mexico.

CERTIFIED PUBLIC ACCOUNTANTS -- Required to obtain certificates.

OPINION

Reference is made to your letter of the 27th ultimo requesting an opinion "as to whether or not a resident of New Mexico practicing public accountancy who has been certified by another State but whose certificate has not been recognized by the State Board of Accountancy can sign his audit reports as a Certified Public Accountant and insert thereafter in parenthesis the State within which he was certified." You say further that a public accountant practicing in Albuquerque has been using the letters "C. P. A. (Ohio)" on his audit reports and request an opinion as to whether or not the Board can take action to obtain relief from this practise.

Chapter 181 of the 1921 Session Laws of New Mexico, under which your Board was constituted, and which regulates the practise of public accountancy in this State, seems to supply the answer for each of your questions.

Section 1 of the Act, after specifying the required qualifications as to citizenship, age and moral character, provides that one "who shall have received from the Board of Accountancy of this State, a certificate as provided in this act, shall be styled and known as a certified public accountant, and be entitled to use the abbreviations C. P. A. in connection with his name, and no other person and no firm, all the members of which are not certified public accountants, and no corporation in this State shall assume such title or use the abbreviations C. P. A., C. A. or any other words, letters or figures to indicate that the person, firm or corporation using the same is a certified public accountant."

Section 6 is as follows:

"Sec. 6. The board may, in its discretion, register the certificate of any person who is not a resident of this State, and who is the lawful holder of a C. P. A. certificate issued under the laws of another state, which extends similar privileges to certified public accountants of this State; provided, the requirements of said degree in the said state which has granted it to the applicant are, in the opinion of the board, equivalent to those herein provided."

Section 9, relating to penalties, is:

"Sec. 9. Violations. Penalty. If any person shall hold himself out to the public as having received a certificate as provided in this act, or shall assume to practice as a certified public accountant, or chartered accountant, or shall use the abbreviations C. P. A. or C. A. or any other letter, words, or figures to indicate that the person using the same is such certified public accountant, without having received such certificate, or after the same shall have been revoked, he shall be deemed guilty of a felony and upon conviction, shall be punished by a fine not less than One Hundred Dollars (\$ 100.00) nor more than Five Hundred Dollars (\$ 500.00), or by imprisonment not exceeding one year, or by both such fine and imprisonment in the discretion of the court."

The language employed in sections 1 and 9 is unambiguous. One may not assume to practice in this state as a public accountant, or use the abbreviations C. P. A. or C. A., or any other letter, words or figures to indicate that he is a certified public accountant without first having received a certificate from your Board without laying himself liable to prosecution and punishment. Adding parenthetically the name of some state other than New Mexico in which he may have received a certificate will not absolve him more than the same practice would serve a doctor, dentist or lawyer required to obtain a license in this State before practicing.

It is suggested that you bring this matter to the attention of the District Attorney in that District, who will advise as to procedure, and who, quite probably, would prefer handling the matter in court from the beginning, to taking it up after a preliminary hearing before a justice of the peace, who, upon proper showing, might hold the offender to answer to the district court.