

**Opinion No. [30-07]**

September 19, 1930

**BY:** J. A. MILLER, Assistant Attorney General

**TO:** Horton and Gould, Sunshine Building, Albuquerque, New Mexico.

CERTIFIED PUBLIC ACCOUNTANT -- May receive certificate without examination.

**OPINION**

I have yours of the 15th inst. in which you make reference to sections in chapter 181 of the 1921 Legislature, particularly section 6 and 9. You ask to be advised whether or not in our opinion a holder of a C. P. A. Certificate from another state, registered in this state but without securing from this state a certificate, is guilty of an offense under section 9 by using the letters C. P. A. after his name on the firm stationery for the purpose of identifying himself as a man skilled in his profession and as being properly qualified to serve the business world.

Chapter 181, Laws of 1921, appears as chapter 108 in the Codification of 1929. Provision is made for a state board of accountancy. Section 108-104 makes provision for examinations of those desiring to be certified as public accountants and the section closes with these words:

"In the event the board shall waive the examination of any person, as in this act provided, a certificate shall likewise be issued to such person upon the payment of the fees hereunder."

Section 108-105 contains provisions having temporary application and now obsolete.

Section 108-106 provides that 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, etc.

Note the provision for the granting of a certificate by the board in cases in which the board shall waive the examination and the provisions that the board may in its discretion register a foreign certificate. This we take to be a waiving of examination and probably sufficient in itself in that a foreign certificate being registered thereby gains recognition here. However, it appears that in such case the holder of such certificate having had examination waived is entitled to a certificate as well upon the payment of the fees provided.

In our opinion the holder of a C. P. A. Certificate from a foreign jurisdiction who has secured the registration of his certificate here and thereby waiving of examination is entitled to receive a certificate from the state board, and that whether he receives such

a certificate or not the registration of his foreign certificate prevents his being guilty of an offense under section 108-109 by following his name with the letters C. P. A. and the name or abbreviation of the name of his state on such stationery as he may use.