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Letter from T. Cullen Roberts: letter of the 16th instant enclosing a copy of the report of the Committee on By-Laws. September 24, 1910

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New York, September 24, 1910.

T. Cullen Roberts, Esq.,

Secretary, The American Association of Public Accountants,
56 Pine Street, New York City.

Dear Sir:

Your letter of the 16th instant enclosing a copy of the report of the Committee on By-Laws, with the request that I forward to you any suggestions relative to this report, has been received.

I have not had an opportunity to go over the report in detail, but in reading it I notice that the committee has retained what seems to me to be an incorrect statement of one of the rules of conduct; that is, in Section 4 of Article VI. of the By-Laws, the word "preparation" seems to make this rule inconsistent with the practice of all, or at least nearly all, of the accountants in the United States. What I think we wish to guard is the verification of the statements and not their preparation. Therefore, I recommend to the committee that it suggests striking out the words following "accountancy work" in line 2, "the preparation of which was not carried on", and insert "which have not been verified". The words, "in detail", or similar words might also be added, but I do not think it necessary or advisable.

Section 4 of Article VI. of the By-Laws would then read, "No member shall certify to exhibits, statements, schedules, or other form of accountancy work which have not been verified entirely under the supervision of himself, a member of his firm,

T. C. R. #2.

one of his staff, a member of this association or of a similar association of good standing in foreign countries".

I called the attention of President Sterrett to this clause three or four months ago and he stated that he would submit it to the committee, but as I have not heard further from him, it may be that the committee has not taken the matter into consideration.

My attention was called to this matter by a client, who stated that a member of the American Association had refused to verify a long, detailed monthly statement of expenditures which had been prepared by the accountants of my client's corporation, saying that these statements must be written by one of his employees; otherwise it would be contrary to the by-laws of The American Association of Public Accountants.

I do not know whether there was any special reason why the accountant desired to prepare the statement, but my client stated that while he wanted a thorough investigation made of the statement, he regarded the attitude of the accountant as a request for additional work which could be done just as well by one of his clerks.

Yours truly,

HAN-M