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## Arizona C. P. A. Law

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## Arizona C. P. A. Law

Following is the text of the Arizona law providing for the issuance of certified public accountant certificates. The law was approved March 12, 1919.

AN ACT REGULATING THE PRACTICE OF PUBLIC ACCOUNTING; CREATING A BOARD OF ACCOUNTANCY; PROVIDING FOR THE GRANTING OF CERTIFICATES AND THE REGISTRATION OF CERTIFIED PUBLIC ACCOUNTANTS; PROVIDING FOR EXAMINATIONS, THE SUSPENSION OR REVOCATION OF CERTIFICATES ISSUED BY THE BOARD; PRESCRIBING THE QUALIFICATIONS OF PERSONS ENTITLED TO CERTIFICATES AS CERTIFIED PUBLIC ACCOUNTANTS; CREATING (DEFINING) MISDEMEANORS FOR A VIOLATION OF THE PROVISIONS HEREOF, AND PRESCRIBING THE PUNISHMENT (PENALTY) THEREFOR.

*Be it enacted by the legislature of the state of Arizona:*

Section 1. Any citizen of the United States, or person who has declared his intention of becoming such, having a place for the regular transaction of business as a professional accountant in the state of Arizona, and who, as in this act required, shall have received from the secretary of state for the state of Arizona a certificate of his qualifications to practise as a public accountant, as hereinafter provided, shall have the authority to style himself and to be known as a certified public accountant, and to use the abbreviated title C. P. A. for and during the term mentioned in his certificate.

Section 2. The governor shall, within thirty days after the taking effect of this act, appoint three persons, who shall constitute the board of accountancy, each member of which shall have been engaged in the reputable practise as a public accountant for a continuous period of three years immediately preceding the passage of this act, one of which shall have been in the state of Arizona. The persons first appointed shall hold office for one, two, and three years, respectively. Upon the expiration of each of said terms a member, who shall be a holder of a certificate issued under this act, shall be appointed for a term of three years.

Section 3. The board of accountancy, the majority of which shall in all cases have the powers of the board, shall determine the qualifications of persons applying for certificates under this act, shall make rules for the examination of same, which shall embody the following:

(a) Examinations shall be held by the board at least once in each year, at such times and places as may be determined by them. The time and place of holding such examinations shall be advertised for not less than three consecutive days, not less than thirty (30) days prior to the date of such examination, in at least two daily newspapers printed and published in this state. The examinations shall be in "theory of accounts," "practical accounting," "auditing," and "commercial law as affecting accountancy."

(b) Applicants for certificates, before taking the examination, must produce evidence satisfactory to the board that they are over twenty-five years of age, of good moral character, a graduate of a high school with a four years course, or have an equivalent education, or pass an examination to be set by the board; and that they have had at least three years' practical experience as professional public accountants.

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(c) After the examination provided by this act the board shall, if in its judgment the applicants be entitled thereto, certify to the secretary of state the name and address of each person to be registered and to whom certificates of registration are to be issued. It shall thereupon be the duty of the secretary of state to register such persons as certified public accountants, and to issue them certificates of registration. The secretary of state shall be entitled to receive \$2.50 for each registration and certificate issued, to be paid out of the funds accumulated by this act.

(d) In the event the board shall waive the examination of any person of competent age, as in this act provided, the name of such person shall likewise be certified to the secretary of state, who shall likewise register such person and issue such certificate upon payment of the fees required hereunder.

(e) All applications must be filed with the board of accountancy and be accompanied by the following fees:

For examination or recommendation for waiver of same as provided in section 4.....	\$25.00
For registration under section 5.....	25.00
For issuance of certificate.....	10.00

Provided, however, that in the event any candidate fails to pass the required examination, he shall be entitled to take a second examination, within one year after the date of the examination at which he fails to pass, without paying a second fee.

(f) From fees collected the board shall pay all expenses incident under this act; provided, that no expense incurred shall be a charge against the funds of the state, and that the remuneration of each examiner shall not exceed the sum of ten dollars per day while engaged in their duties as such, exclusive of the necessary traveling and other expenses, to which they shall also be entitled; provided, however, that all moneys received in excess of the fees and expenses herein provided for shall be held by the treasurer of said board as a special fund for other like expenses of said board in carrying out the provisions of this act, but the said treasurer shall file a report with the governor at the close of each calendar year, showing the amount of moneys received during said year, the amount expended, and for what purpose, and also the total balance remaining in his hands, which report shall be subscribed and sworn to by said treasurer.

(g) The board shall annually elect from its number a president, secretary, and treasurer, and all certificates required to be executed for and on behalf of the board shall be certified over the signature of the president and secretary.

Section 4. The board may, in their discretion, waive the examination of any person of competent age, of good moral character, and who has been engaged in reputable practice as a public accountant for a continuous period of three years, one of which shall have been in the state of Arizona immediately preceding the passage of this act, or who has been employed as an accountant by reputable firms of accountants for a continuous period of five years immediately preceding the passage of this

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act, one of which shall have been in the state of Arizona, and who shall apply in writing to the board for such certificate within six months after the passage of this act.

Section 5. The board may in their discretion, issue a certificate to the secretary of state, to the effect that any person who is the lawful holder of a certified public accountant's certificate issued under the law of another state which provided for similar registration, which established a standard of qualification as that required under this act, and upon the reception of such certificate, the secretary of state shall issue to such person a certificate of registration, which shall entitle the holder to practise as such certified public accountant and to use the abbreviation C. P. A. in this state.

Section 6. The board may revoke or cancel the registration of any certificate issued under this act for unprofessional conduct of the holder or other sufficient cause; provided, that written notice shall have been mailed to the holder of such certificate at least twenty days before any hearing thereon, stating the cause of such contemplated action, and appointing a day for full hearing thereon by the board; and provided further, that no certificate issued under this act shall be revoked until such hearing shall have been held or the opportunity for such afforded the person charged. In the event of the revocation, cancellation, or suspension of any such certificate, the board shall notify the secretary of state of its action in the premises, and the secretary of state shall note such order of the board upon the records kept in his office.

Section 7. If any person represents himself to the public as having received a certificate as provided in this act, or shall assume to practise as a certified public accountant, or use the abbreviation C. P. A., or any similar words or letters, to indicate that the person using the same is a certified public accountant, without having received such certified public accountant certificate, or without having received a registration certificate, as provided in this act; or, if any person, having received a certificate, as provided in this act, and having thereafter been deprived of such certificate by revocation, as herein provided, shall continue to practise and hold himself out as a certified public accountant, he shall be deemed guilty of a misdemeanor, and, upon conviction thereof, shall be fined a sum not less than fifty dollars nor more than five hundred dollars for each offense, and each day such person shall so offend shall be deemed a separate offense. Nothing in this act shall be construed to prohibit any person from practising as a public or expert accountant in this state, but said act shall only apply to such persons as practise and hold themselves out to be certified public accountants.

Section 8. If any person practising in the state of Arizona as a certified public accountant under this act, or who is in the practice of public accountancy as a certified public accountant, or otherwise, shall wilfully falsify any report or statement bearing on any examination, investigation, or audit made by him, or under his direction, he shall be deemed guilty of a misdemeanor, and, upon conviction thereof, shall be punished by a fine of not less than one hundred dollars nor more than

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one thousand dollars, or shall be imprisoned in the county jail for a term not less than three months nor more than one year, or by both such fine and imprisonment for each time he may so falsify such reports.

Section 9. All laws and parts of laws in conflict with the provisions of this law are hereby repealed.

Section 10. This act shall be in full force and effect ninety days after its passage and approval by the governor.

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### **Missouri Society of Certified Public Accountants**

At the meeting of the Missouri Society of Certified Public Accountants held in Kansas City, June 13, 1919, the following officers were elected for the ensuing year: F. C. Belser, St. Louis, president; E. G. H. Kessler, St. Louis, first vice-president; F. A. Wright, Kansas City, second vice-president; R. C. Brown, St. Louis, secretary; Edward Fraser, Kansas City, treasurer.

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### **Los Angeles Chapter, California Society**

At a meeting of the Los Angeles chapter of the California State Society of Certified Public Accountants on May 28, 1919, the following directors and officers were elected for the ensuing year: president, F. H. Hahn; vice-president, A. M. Loomis; secretary and treasurer, E. H. Spencer; directors, Reynold E. Blight and H. Ivor Thomas.

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### **Certified Public Accountants of Massachusetts, Inc.**

At the annual meeting of the Certified Public Accountants of Massachusetts, Inc., the following officers were elected for the ensuing year: president, Edwin L. Pride; vice-president, Hollis H. Sawyer; treasurer, Gerald Wyman; secretary, George Lyall.

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### **Iowa State Board of Accountancy**

At a meeting of the Iowa state board accountancy the following officers were elected for the ensuing year: Philip L. Billings, chairman; Albert H. Hammarstrom, secretary and treasurer. The third member of the board is John W. Peisen.

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### **British Society of Incorporated Accountants and Auditors**

The council of the British Society of Incorporated Accountants and Auditors has unanimously elected William Claridge, of Bradford, president, and George Stanhope Pitt, of London, vice-president for the ensuing year.

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### **P. J. DUBBELL**

We announce with regret the death of P. J. Dubbell of San Bernardino, California. Mr. Dubbell was a member of the American Institute of Accountants and of the Los Angeles chapter of the California State Society of Certified Public Accountants. He had been a public accountant for many years.