

MAINE STATE LEGISLATURE

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August 21, 1956

To Richard M. Millett, Secretary, Maine Board of Accountancy
Re: Examinations by Boards of Other States

We have your request dated August 20th for an opinion in regard to the right of the Maine Board of Accountancy to delegate its authority to give examination of applicants to the examining board of another State.

Section 4 of Chapter 80 provides that the Board shall hold meetings for the examination of applicants for certificates, providing the mode of notice and other particulars. There is no provision in the statute authorizing the delegation of authority to examine to another State's examining board, and in the absence of such legislation it is our opinion that the Board is powerless to delegate its authority.

The answer to this inquiry will also answer your inquiry in regard to the acceptance of part of an examination which has been given in another State. Generally speaking, the legislature has empowered your Board to issue reciprocal certificates where the applicant has been examined and certificated in another State which 1) extends equal privileges to our accountants, and 2) has a standard which is the equivalent of ours. This applies, however, only where the board in another State has issued a certificate. Under the circumstances it would be better for the applicant to complete the entire examination in another State and then request reciprocity under our law. Again, without specific legislative authority, the Board is without authority to accept a partial examination in another State. The legislature has seen fit to impose this specific duty on this specific Board and requests its judgment on the applicant rather than the judgment of some other third party.

Roger A. Putnam
Assistant Attorney General

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