

MAINE STATE LEGISLATURE

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May 29, 1969

To: Masy Rosenthal

Bureau of Accountancy

From: James M. Cohen, Asst. Atty. Gen. Bureau of Taxation

Subject: Staff Employees of Public Accountants

SYLLABUS:

STAFF EMPLOYEES OF PUBLIC ACCOUNTANTS HAVING NO ACCOUNTING BACKGROUND OR TRAINING ARE NOT ENTITLED TO REGISTRATION AS PUBLIC ACCOUNTANTS UNDER 32 M.R.S.A. #3985 (1).

FACTS:

The law dealing with Registration of Public Accountants provides for registration without examination of certain members of the profession. Pertinent portions are quoted as follows:

"Any person who is a resident of this State, or has a place of business therein and who has attained the age of 21 years, and who is of good moral character and who meets the requirements of subsection 1, 2 or 3 may register with the board as a public accountant on or before the 30th day of June, 1969."

"1. Public accountants. Persons who held themselves out to the public as public accountants, or as a staff employee of a public accountant or a partnership of public accountants, within this State at the effective date of this act. 32 M.R.S.A. #3985(1).

Certain wives of public accountants are staff employees on a full-time or part-time basis. They have no accounting education or background.

QUESTION:

Are staff employees of public accountants having no accounting background or training entitled to registration as public accountants?

ANSWER:

No.

REASONS:

The statute under examination deals with the practice of public accountancy and in general attempts to set certain standards for the practice of the profession. The licensing provisions cover certified public accountants and public accountants.

Marty Rosenthal, Bureau of Accountancy
Subject: Staff Employees of Public Accountants

May 29, 1969

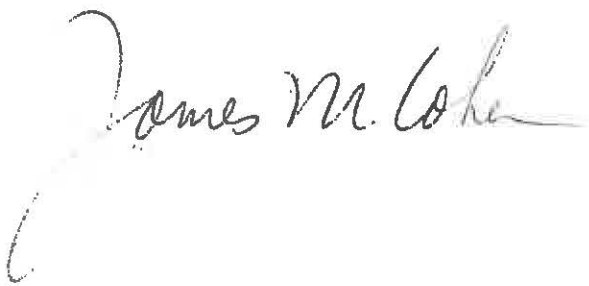
Certain individuals are permitted to register as public accountants without the necessity of being examined. These are generally those who have been in practice prior to the effective date of the Act.

Although the statute is not necessarily specific in its classification, the meaning of the term "staff employee" becomes clear in light of the general intent of the statute. What the legislature intended was the registration of staff accountants employed by a public accountant or a partnership of public accountants. If any employee were allowed to be registered as a public accountant, then a secretary, janitor or anyone not having had any accounting experience would become a public accountant.

The registration of individuals who have been practicing accounting prior to the effective date of the legislation anticipates that they will have had experience and training similar to those required to take the examination. Those taking the examination are required to be familiar with "auditing, theory of accounts, practical accounting problems, commercial law as it affects accountancy, federal and state taxation. . . ." 32 M.R.S.A. §3986(7).

Staff employees of public accountants having no accounting background or training were not intended to be encompassed by the language of 32 M.R.S.A. §3985(1) and therefore are not entitled to be registered as public accountants.

JMC:lpa

A handwritten signature in cursive script, reading "James M. Cohen". The signature is written in dark ink and is positioned to the right of the typed name "JMC:lpa".