

# MAINE STATE LEGISLATURE

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June 18, 1969

Marty V. Rosenthal

Maine Board of Accountancy

Frank A. Farrington, Assistant Att'y. Gen'l

Maine Employment Security Commission

Certification of Certain Maine Employment Security Commission Personnel, upon registration, without examination

SYLLABUS:

PERSONNEL OF THE MAINE EMPLOYMENT SECURITY COMMISSION WHO SUPERVISE OR ENGAGE IN ACCOUNTING OR AUDITING ARE ENTITLED TO A CERTIFICATE OF THE MAINE BOARD OF PUBLIC ACCOUNTANCY

FACTS:

Your letter of June 12, 1969, to Attorney General James S. Erwin, recites that certain Maine Employment Security Commission personnel have applied or, by June 30, 1969, will apply for public accountant certificates pursuant to the provisions of Title 32 M.R.S.A., Chapter 58, Section 3985, as enacted by Chapter 344 of the P.L. of 1967, the material provisions of which read:

"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.

\* \* \*

"3. Federal or state employees. Persons doing accounting work as an employee of . . . the State of Maine as a comprehensive accountant or auditor."

Pertinent provisions in job descriptions for such applicants, taken from State Personnel Board Job specifications, are summarized below:

DIRECTOR, UNEMPLOYMENT COMPENSATION

Work performed includes planning the work of the examination, contribution, benefit, and investigative units as well as supervision over claims examiners, investigators and accountants.

The Director has supervision over one or more of those filling each of the jobs described later herein.

SUPERVISOR, FIELD ADVISORS AND EXAMINERS

Work performed includes direction of a state-wide program of determining employer status through investigations and audit of employer payrolls and other records. The work requires considerable knowledge of accounting and auditing principles and procedures, particularly as related to private payroll accounting systems.

FIELD ADVISOR AND EXAMINER I

The work performed calls for determination of employer status through

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investigations and audits of employer payroll and other records, and for advising relative to proper record keeping for audit purposes. It calls for a working knowledge of accounting and auditing principles and procedures, particularly as related to private payroll accounting systems.

### FIELD ADVISOR AND EXAMINER II

This work calls for performance of skilled and responsible field auditing work in determining employer status, through systematic examination of books and records of private employers through use of accepted auditing standards. It calls for considerable knowledge of the principles of accounting and generally accepted auditing standards and procedures.

### ACCOUNTANT I

This is accounting work, of the beginning professional level, in the maintenance or review of fiscal records. It calls for a working knowledge of accounting and auditing principles and techniques, and application of such knowledge to actual work conditions, as well as preparation of accounting reports and some auditing of accounting records.

### ACCOUNTANT II

This work is professional accounting performed according to established procedures and regulations in keeping accounts of a large state agency, involving application of professional accounting techniques to a variety of problems. The job calls for considerable knowledge of accounting procedures and principles.

### QUESTION:

Whether the personnel referred to in your letter of June 12, 1969, are entitled to certification by the Board of Public Accountancy under the provisions of 32 M.R.S.A., Section 3985?

### ANSWER:

Yes.

### REASONS:

In answering this Question in the affirmative, without qualification, it is taken for granted that the personnel involved meet the residence, age, and moral character requirements set forth in the first paragraph of Section 3985 quoted above.

The statutory provisions for certification without examination, in this category refer to persons doing accounting work for the State of Maine as "comprehensive" accountants or auditors. The statute does not define accountant, or auditor. However, the terms have a generally accepted meaning and there is no reason to hold that an accountant or an auditor, as used in this statute, does not include one who performs accounting and auditing duties as set forth in the various job descriptions under discussion.

The job description summarized above require at least a working knowledge of accounting and/or auditing principles and methods.

These positions are entitled to certification by the Board of Accountancy.