

MAINE STATE LEGISLATURE

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Accountancy

July 2, 1975

James E. Calahan, Chairman
Board of Accountancy
24 Mechanic Street
Camden, Maine 04843

Re: Norman Frost

Dear Mr. Calahan:

I am writing in response to your letter to me of May 13, 1975. You have asked four questions concerning Norman Frost and L.D. 1504, Chapter 11, Resolves, entitled "Resolve, Permitting Norman W. Frost, Jr. of Fryeburg to Practice as a Public Accountant" (a copy of which is attached hereto).

Question #1: What is the effective date of this Resolve? The Resolve will take effect ninety days after the recess of the 107th Legislature. Maine Constitution, Art. IV, Pt. 3, § 16.

Question #2: What should be the wording and form of the certificate of public accountant to be issued by the Board of Accountancy to Mr. Frost? This is an administrative decision which the Board, in the exercise of its sound discretion, should make. I would note, however that the Public Accountant's Certificate presently utilized by the Board contains in part the following language:

"Be It Known that
having complied with all requirements prescribed
by statute and The Maine Board of Accountancy
for the regulation of the practice of the
profession of Public Accounting is admitted to
practice as a Public Accountant. . . ."

It would be permissible to have printed for Mr. Frost a certificate with this wording changed as follows:

"Be It Known that Norman Frost pursuant to
Chapter 11, Resolves of 1975, entitled 'Resolve,
Permitting Norman W. Frost, Jr. of Fryeburg to
Practice as a Public Accountant' is admitted
to practice as a Public Accountant. . . ."

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Question #3: How should Mr. Frost be listed in the Roster published by the Board pursuant to 32 M.R.S.A. § 3972? Can an asterisk be placed next to his name referring to the above Resolve? Again, this is an administrative decision which the Board, in the exercise of its sound discretion, should make. I note that 32 M.R.S.A. § 3972 states in applicable part that:

"The board shall have printed and published for public distribution. . . a register which shall contain the names of all certified public accountants, all practitioners holding registration cards under this chapter, the names of the members of the board, regulations of the board, rules of professional conduct, the provisions of this chapter and such other matters as may be deemed proper by the board." (emphasis added)

It would, therefore, be permissible to place an asterisk next to Mr. Frost's name indicating that his certificate of Public Accountant was issued by the Board of Accountancy pursuant to Chapter 11, Resolves of 1975, entitled "Resolve, Permitting Norman W. Frost, Jr. of Fryeburg to Practice as a Public Accountant."

Question #4: What should the Board do concerning the issuance pursuant to 32 M.R.S.A. § 3990 of Mr. Frost's permit to practice? From my conversation with Lawrence Parker, Secretary of the Board, on or about June 11, 1975, it is my understanding that when the Board sends a person his certificate of public accountant or certificate of certified public accountant, the Board includes therein the necessary registration forms for the permit referred to in 32 M.R.S.A. § 3990. Mr. Frost should be treated in the same manner as any other recipient of the certificate of public accountant, and, accordingly, the necessary registration forms for said permit should be included with the certificate.

Very truly yours,

DAVID ROSEMAN
Assistant Attorney General

DR/jg