

holder of an enrollment certificate who fails to renew the same at the end of any year may renew it for any subsequent year on payment to the Board of the current renewal fee, plus an amount equal to the total of the renewal fees for the intervening years but not to exceed \$50.

(d) The Board shall have printed and published for public distribution as soon as practicable after January 1 of each year an annual register which shall contain the names arranged alphabetically by classifications of all persons and partnerships holding enrollment certificates issued under this section, the names of the members of the Board, and such other matters as the Board may deem proper. Copies of the register shall be mailed to all holders of enrollment certificates, and to such other persons as the Board may determine.

## 11.

(a) After written notice and reasonable opportunity for a hearing as provided in Section 12 the Board may revoke, suspend for not more than three years, or refuse to grant or renew, any certificate, registration or enrollment to practice of any person or partnership issued or issuable under this or any previous law, or may censure the holder thereof, for any one or combination of the following causes:

(1) ~~Fraud or deceit in obtaining or applying for any such certificate, registration or enrollment or dishonesty, fraud or gross negligence~~ PROFESSIONAL INCOMPETENCE in the practice of public accounting.

(2) Conviction of a felony, or of any crime ~~an element of which is dishonesty or fraud,~~ INVOLVING MORAL TURPITUDE under laws of any state or of the United States.

(3) Violation of any provision of Section 13 of this article, ~~or of a rule of professional conduct promulgated by the Board under the authority granted by Section 1 (g).~~

(4) Revocation, suspension or refusal to renew authority to practice public accounting in any other state for any cause except failure to pay an annual fee; or suspension or revocation of the right to practice before any state or federal agency.

~~(5) Conduct discreditable to the public accounting profession.~~

(5) In the case of partnership, any of the causes enumerated above; and in addition, failure or cessation of the partnership to have all of the qualifications prescribed in Section 6 or 8 for registration; or revocation, suspension or refusal to grant or renew the certificate, registration or enrollment to practice of any partner.

(b) Upon application in writing and after a hearing, the Board may reinstate, reissue, or modify the suspension of any certificate, registration or enrollment certificate which has been revoked or suspended.

## 12.

The Board may initiate proceedings under this article either on its own motion or on the complaint of any person. Such proceedings