

out any other designation or description; provided that this subsection shall not prohibit any officer, employee, or principal of any organization from describing himself in any statement or report of said organization by the position, title or office which he holds therein, or prohibit any act of a public official or public employee in the performance of his duties as such.

(g) No individual shall use the title "certified public accountant" or "public accountant" in conjunction with "and Company" or any name or other designation indicative of a partnership if there is in fact no such partnership registered under Section 6 or 8; provided that a certified public accountant or public accountant who was practicing as such in this State on January 1, 1924, under a partnership name may continue to do so if he notifies the Board of such name and otherwise complies with the provisions of this article.

14.

(a) Nothing in this article shall be construed to prohibit:

(b) Any person who is not a Maryland certified or registered public accountant from serving as an employee of or assistant to an enrolled certified public accountant or public accountant or partnership of certified public accountants or public accountants; provided that such employee or assistant shall not issue any accounting or financial statement over his name; or

(c) Any enrolled certified public accountant or public accountant or partnership or certified public accountants or public accountants from employing certified public accountants or public accountants of any other State or a foreign country, nor from designating such employees as certified public accountants or public accountants provided that such designation is followed by the name or usual abbreviation of the state or country from which each such employee received his certificate, and provided that such employee shall not issue any accounting or financial statement over his own name; or

(d) A certified public accountant or public accountant of another state or of a foreign country from temporarily performing accounting work in this State in connection with his regular practice outside this State provided that such accountant shall sign and issue all statements and reports in and from his out-of-state office, and under the address or letterhead thereof, and that he shall not establish an office in this State for the practice of public accounting unless and until he shall have received a certificate as a certified public accountant of Maryland and an enrollment certificate; or

(e) Offering or rendering to the public bookkeeping and tax services, including devising and installing systems, recording and presentation of financial ~~in formation~~ INFORMATION or data, preparing financial statements, schedules, reports and exhibits, or other accounting services; provided that persons who offer or perform the above-mentioned services shall not represent that an "audit" or "examination" has been made by them, shall not furnish written certificates or opinions concerning the correctness, fairness or fair presentation of financial statements, schedules, reports or exhibits, and shall not perform any act prohibited by Section 13.