

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.] 15. EXCEPTIONS—ACTS NOT PROHIBITED

- (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 or corporation 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 corporation of 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, *provided that such temporary practice is conducted in conformity with the regulations and rules of professional conduct promulgated by the Board* 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 division and installing systems, recording and presentation of financial information or data, preparing financial statements, schedules, reports and exhibits, or [other accounting] *similar* 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.] 14.

[15.] 16. INJUNCTION AGAINST UNLAWFUL ACTS

Whenever the Board has information that any person has engaged or is about to engage in any act or practice which in the Board's judgment constitutes or will constitute a violation of Section [13.] 14, the Board with the approval and representation of the Attorney General may apply in the name of the State of Maryland to an appropriate court of equity for an injunction against such act or practice; and upon a finding by the court after due hearing that