

such person has engaged or is about to engage in any such act or practice, the court shall issue an injunction or such other order as it may deem appropriate.

[16.] 17. MISDEMEANORS—PENALTY

Whenever the Board has reason to believe that any person is liable to punishment under this section it may certify the facts to the Attorney General, who may in his discretion take, direct or recommend any action or proceedings that he may deem appropriate. Any person who violates any provisions of Section **[13]** 14 of this article shall be guilty of a misdemeanor and upon conviction thereof shall be subject to a fine of not less than fifty dollars nor more than two hundred dollars, or to imprisonment for not more than six months.

[17.] 18. SINGLE ACT EVIDENCE OF PRACTICE

The use, display or uttering by a person of a letterhead, card, sign, advertisement, directory classification, or other instrument or device bearing his name, in conjunction with the words "certified public accountant", or "public accountant", or any abbreviation thereof, shall be prima facie evidence in any proceeding under Sections **[15]** 16 or **[16]** 17 that such person is holding himself out to be a certified public accountant or public accountant holding an enrollment certificate. In any such action, evidence of the commission of a single act prohibited by this article shall be sufficient to justify an injunction or a conviction without evidence of a general course of conduct.

[18.] 19. SERVICES OF ATTORNEY GENERAL

The Board may enlist the services of the Attorney General of Maryland or his assistants in any hearing or litigation under Sections **[12]** 19 or **[15,]** 16, or in any action or proceeding brought by or against the Board or its members or personnel in connection with any act done or omitted under color of its or their office, or in any other matter pertaining to the interpretation, administration or enforcement of this article.

[19.] 20. OWNERSHIP OF ACCOUNTANTS' WORKING PAPERS

All statements, records, schedules, working papers, and memoranda made by a certified public accountant or public accountant incident to or in the course of professional service to clients by such accountant, except reports submitted by him to a client, shall be and remain the property of such accountant in the absence of an express agreement between such accountant and the client to the contrary. No such document shall be sold, transferred or bequeathed, without the consent of the client or his personal representative or assignee, to anyone other than one or more surviving partners or new partners of such accountant.

[20.] 21. PRIVILEGED COMMUNICATIONS

Except by express permission of the person employing him, or of the heirs, personal representatives or successors of such person, a certified public accountant or public accountant or any person em-