

TITLE 2. PRACTICE OF ACCOUNTANCY.

SUBTITLE 1. DEFINITIONS; GENERAL PROVISIONS.

2-101. ACCOUNTANCY DEFINITIONS.

(A) IN GENERAL.

IN THIS TITLE THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(B) BOARD.

"BOARD" MEANS THE STATE BOARD OF PUBLIC ACCOUNTANCY.

(C) LICENSE.

"LICENSE" MEANS, UNLESS THE CONTEXT REQUIRES OTHERWISE, A LICENSE ISSUED BY THE BOARD TO PRACTICE CERTIFIED PUBLIC ACCOUNTANCY.

(D) PERMIT.

"PERMIT" MEANS, UNLESS THE CONTEXT REQUIRES OTHERWISE, A PERMIT ISSUED BY THE BOARD TO ALLOW A PARTNERSHIP OR CORPORATION TO ESTABLISH AND OPERATE A BUSINESS THROUGH WHICH AN INDIVIDUAL MAY PRACTICE CERTIFIED PUBLIC ACCOUNTANCY.

(E) PRACTICE CERTIFIED PUBLIC ACCOUNTANCY.

"PRACTICE CERTIFIED PUBLIC ACCOUNTANCY" MEANS TO PERFORM ANY OF THE FOLLOWING ACCOUNTANCY SERVICES:

(1) CONDUCTING AN AUDIT OR AN EXAMINATION OF FINANCIAL STATEMENTS; OR

(2) PROVIDING A WRITTEN CERTIFICATE OR OPINION AS TO THE CORRECTNESS OF THE INFORMATION OR AS TO THE FAIRNESS OF THE PRESENTATION OF THE INFORMATION IN ANY:

- (I) FINANCIAL STATEMENT;
- (II) SCHEDULE;
- (III) REPORT; OR
- (IV) EXHIBIT.

2-102. SCOPE OF TITLE.

(A) RIGHT TO PROVIDE SERVICES.

PROVIDED THAT THE PERSON DOES NOT ENGAGE IN ANY ACTIVITY EXPRESSLY INCLUDED IN THE PRACTICE OF CERTIFIED PUBLIC ACCOUNTANCY, THIS TITLE DOES NOT PROHIBIT: