

(1) ANY INDIVIDUAL FROM SERVING AS AN EMPLOYEE OF OR ASSISTANT TO A LICENSEE OR PERMIT HOLDER; OR

(2) ANY PERSON FROM PROVIDING OR OFFERING TO THE PUBLIC BOOKKEEPING AND ACCOUNTING SERVICES, INCLUDING THE FOLLOWING ACTIVITIES:

(I) DEVELOPING OR INSTALLING A BOOKKEEPING SYSTEM;

(II) RECORDING OR PRESENTING FINANCIAL INFORMATION;

(III) PREPARING:

1. A FINANCIAL STATEMENT;

2. A SCHEDULE; OR

3. A REPORT AND EXHIBITS; OR

(IV) ANY SIMILAR ACTIVITY.

(B) EMPLOYMENT OF CERTIFIED PUBLIC ACCOUNTANT OF ANOTHER JURISDICTION.

THIS TITLE DOES NOT PROHIBIT A LICENSEE OR PERMIT HOLDER FROM:

(1) EMPLOYING A CERTIFIED PUBLIC ACCOUNTANT OF ANOTHER STATE OR A FOREIGN COUNTRY; OR

(2) LISTING THAT INDIVIDUAL AS A CERTIFIED PUBLIC ACCOUNTANT, PROVIDED THAT THE LISTING IS FOLLOWED BY THE NAME OR USUAL ABBREVIATION OF THE OTHER STATE OR COUNTRY IN WHICH THE INDIVIDUAL IS RECOGNIZED AS A CERTIFIED PUBLIC ACCOUNTANT.

SUBTITLE 2. STATE BOARD OF PUBLIC ACCOUNTANCY.

2-201. BOARD ESTABLISHED.

THERE IS A STATE BOARD OF PUBLIC ACCOUNTANCY IN THE DEPARTMENT.

2-202. MEMBERSHIP.

(A) COMPOSITION; APPOINTMENT OF MEMBERS.

(1) THE BOARD CONSISTS OF 7 MEMBERS.

(2) OF THE 7 BOARD MEMBERS:

(I) 4 SHALL BE LICENSED CERTIFIED PUBLIC ACCOUNTANTS, OF WHOM: