

the scope of a permit. This deletion also avoids the seemingly unintended suggestion that a permit issued by the Board satisfies State requirements for organization of a business.

Defined terms: "Board" § 2-101

"Practice certified public accountancy" § 2-101

(F) PRACTICE CERTIFIED PUBLIC ACCOUNTANCY.

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

- (1) CONDUCTING AN AUDIT OF FINANCIAL STATEMENTS; OR
- (2) PROVIDING A WRITTEN CERTIFICATE OR OPINION ON THE CORRECTNESS OF THE INFORMATION OR ON THE FAIRNESS OF THE PRESENTATION OF THE INFORMATION IN:
 - (I) A FINANCIAL STATEMENT;
 - (II) A REPORT;
 - (III) A SCHEDULE; OR
 - (IV) AN EXHIBIT.

REVISOR'S NOTE: This subsection formerly appeared as Art. 75A, § 2-101(e).

In item (1) of this subsection, the former reference to "an examination" is deleted on recommendation of the Board, since the American Institute of Certified Public Accountants concluded that "audit" and "examination" were used as synonyms and, therefore, recommends the use of "audit". This deletion also clarifies that the phrase "of financial statements" modifies "audit", which was suggested by the tabulation in former Art. 75A, § 2-101(e) but was obfuscated by the word "an" before the word "examination".

The only other changes are in style.

The definition is stated in the infinitive to allow minor verb variations of the defined phrase without taking these variations out of the scope of the definition.

2-102. SCOPE OF TITLE.

- (A) RIGHT TO PROVIDE SERVICES.