

Article - Courts and Judicial Proceedings

[9-110.

(a) A certified public accountant or any person employed by him may not disclose the contents of any communication made to him by a person employing him to examine, audit, or report on any book, record, account, or statement nor may he disclose any information derived from the person or material in rendering professional service unless the person employing him or his personal representative or his successor in interest permits it expressly.

(b) This privilege does not affect the criminal laws of the State, a regulatory proceeding by the State Board of Public Accountancy under §§ 2-317 and 2-412 of the Business Occupations and Professions Article, or the bankruptcy laws.]

9-110.

(A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED:

(2) (I) "FIRM" MEANS A PROPRIETORSHIP, PARTNERSHIP, OR PROFESSIONAL CORPORATION ENGAGED IN THE PRACTICE OF PUBLIC ACCOUNTANCY.

(II) "FIRM" INCLUDES AN EMPLOYEE OF THE FIRM.

(3) (I) "LICENSED CERTIFIED PUBLIC ACCOUNTANT" HAS THE MEANING STATED IN § 2-101(D) OF THE BUSINESS OCCUPATIONS AND PROFESSIONS ARTICLE.

(II) "LICENSED CERTIFIED PUBLIC ACCOUNTANT" INCLUDES AN EMPLOYEE OF THE LICENSED CERTIFIED PUBLIC ACCOUNTANT.

(4) "PERMIT" HAS THE MEANING STATED IN § 2-101(E) OF THE BUSINESS OCCUPATIONS AND PROFESSIONS ARTICLE.

(5) "PRACTICE OF CERTIFIED PUBLIC ACCOUNTANCY" HAS THE MEANING STATED FOR "PRACTICE CERTIFIED PUBLIC ACCOUNTANCY" IN § 2-101(F) OF THE BUSINESS OCCUPATIONS AND PROFESSIONS ARTICLE.

(6) (I) "PRACTICE OF PUBLIC ACCOUNTANCY" MEANS THE PERFORMANCE OR THE OFFERING TO PERFORM BY A LICENSED CERTIFIED PUBLIC ACCOUNTANT OR A FIRM, WHILE HOLDING OUT TO THE PUBLIC, SERVICES FOR A CLIENT OR A POTENTIAL CLIENT THAT INVOLVE:

1. THE USE OF ACCOUNTING OR AUDITING SKILLS, INCLUDING THE ISSUANCE OF REPORTS ON FINANCIAL STATEMENTS;