

(4) ANY ENGAGEMENT PERFORMED IN ACCORDANCE WITH THE AUDITING STANDARDS OF THE PUBLIC COMPANY ACCOUNTING OVERSIGHT BOARD.

[(b)] (D) "Board" means the State Board of Public Accountancy.

(E) "HOME OFFICE" IS THE LOCATION SPECIFIED BY A CLIENT OF A CERTIFIED PUBLIC ACCOUNTANT AS THE ADDRESS TO WHICH A SERVICE DESCRIBED IN § 2-401(A) OF THIS TITLE IS DIRECTED.

[(c)] (F) "License" means, unless the context requires otherwise, a license issued by the Board to practice certified public accountancy.

[(d)] (G) "License fee" means the fee paid in connection with the issuance or renewal of a license.

[(e)] (H) "Licensed certified public accountant" means, unless the context requires otherwise, an individual licensed by the Board to practice certified public accountancy.

[(f)] (I) "Permit" means, unless the context requires otherwise, a permit issued by the Board to allow a partnership or corporation to operate a business through which an individual may practice certified public accountancy.

[(g)] (J) "Permit fee" means the fee paid in connection with the issuance or renewal of a permit [or the issuance of a limited permit].

[(h)] (K) "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.