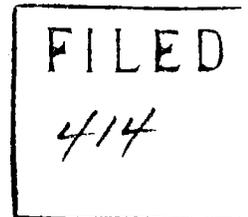


Answer by letter--Boicourt

October 2, 1969

OPINION LETTER NO. 414

Honorable Thomas E. Miles, President
Missouri State Board of Accountancy
312 East Capitol Avenue
Post Office Box 613
Jefferson City, Missouri 65101



Dear Mr. Miles:

This official opinion is issued in response to your request for a ruling submitted to this office and asking the following question:

Is the Missouri State Board of Accountancy empowered to issue a Missouri certified public accountant certificate, without examination, to an applicant who has passed the American Institute of Certified Public Accountants' uniform written examination in Wisconsin, and who prior to that time was an Internal Revenue agent more than 5 years, of which at least three years were field experience?

The resolution of the problem posed by your inquiry depends on an interpretation and application of § 326.090, RSMo Supp. 1967, which deals with the circumstances under which a certificate as a certified public accountant may be issued to one holding such a certificate issued by another state, without an examination. The relevant portion of that section is as follows:

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1. The board may in its discretion waive the examination of, and may issue, upon the payment of a fifty dollar registration fee, a certificate as a certified public accountant to any person possessing the qualifications mentioned in section 326.060 who is the holder of a valid and unrevoked certificate as a certified public accountant issued under the laws of any state or territory of the United States, provided the requirements for the certificates in the state or territory which has granted it to the applicant were, in the opinion of the board, at least equivalent to those required in this state at the time the applicant's original certificate was issued.

The last proviso is especially important in this instance. As applied to the facts you pose, this proviso authorizes the Missouri State Board of Accountancy to make an opinion determination as to whether the certificate requirements of Wisconsin were "at least equivalent" to those of Missouri on August 4, 1966, the date the Wisconsin certificate was issued.

On that date, the Wisconsin requirements, as evidenced by § 135.04, of the 1965 edition of the Wisconsin Statutes, were: That the applicant be a citizen of the United States or have, in good faith, declared his intention so to become; that he be over twenty-three years of age and of good moral character; that he have successfully passed the requisite examination or have a foreign certificate acceptable to Wisconsin standards; that he have four years of high school education or the equivalent; and that he have at least three years' accounting experience to that of a senior in public practice, the efficiency of the experience to be judged by the appropriate authority, except that evidence of sufficient technical education could be accepted by the Board in lieu of one and one-half years' of such experience.

The statutes of Missouri in regard to accountants were amended in 1967. As we read § 326.090 (1), RSMo, Supp. 1967, the Missouri law in effect on August 4, 1966, is that by which the equivalence of the contemporary Wisconsin law is to be measured. The only real differences in the Missouri and Wisconsin law on that date was (1) the former required only that the applicant be twenty-one years of age, and (2) the former allowed technical education to stand in lieu only of one year's experience and that conditioned on college graduation in a course of study centered on accounting and related

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subjects. Sections 326.060 (2) and 326.070 (3), RSMo 1959.

The Wisconsin law in force in 1966, therefore, would seem to be "at least equivalent" to the Missouri law of that date except for the amount of credit awarded higher education as a substitute for actual on-the-job experience. Whether or not this discrepancy affected the situation set forth in your letter is unascertainable from the information available to us. And from the language of the statute "that the requirements for the certificates . . . were . . . at least equivalent," whether the applicant in question was affected by said discrepancy is irrelevant. You will please note that the portion of the Missouri law now in force relating to employment with the Internal Revenue Service was added in 1967, and, hence, is not relevant to the question presented.

It is the opinion of this office that the Missouri State Board of Accountancy cannot issue a certified public accountant certificate, without examination, to an individual who has a Wisconsin certificate, unless, in the opinion of the Board, the requirements for such certificates were "essentially equivalent" in Wisconsin on the date the Wisconsin certificate was issued to the requirements of Missouri on that date; and, in this case, the Board could find that the requirements are not "essentially equivalent" due to greater credit given technical education in Wisconsin in lieu of practical experience on the date in question.

Yours very truly,

JOHN C. DANFORTH
Attorney General