

ACCOUNTANTS: Government employees doing "accounting work" which does not rise to the level of activity governed by Chapter 326, RSMo 1978, are not engaged in the "practice of public accounting" as that term is used in Section 326.210, RSMo 1978.

September 24, 1979

OPINION NO. 30

Mr. James C. Butler
Director, Department of Consumer
Affairs, Regulation and Licensing
505 Missouri Boulevard
Jefferson City, Missouri 65101

Dear Mr. Butler:

This opinion is issued in response to your request concerning the following question:

Is a government employee who performs accounting work in the 'practice of public accounting' as the term is used in Section 326.210 RSMo 1978?

Section 326.210, RSMo 1978, states in pertinent part:

Permits to engage in the practice of public accounting shall not be issued to the holder of a certificate issued by this state . . . until such person shall have had two years' experience acceptable to the board in the practice of public accounting

Section 326.210 seeks to establish the experience required of one seeking a permit to engage in the practice of public accounting.

The question posed asks whether government employees engaged in accounting work (emphasis added) are in the "practice of public accounting" as the latter term is used

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in Section 326.210, RSMo 1978. Chapter 326, Accountants, RSMo 1978, concerns itself with more than mere "accounting work." In regulating those individuals permitted to designate themselves as certified public accountants, the chapter limits who may give an opinion to be relied upon by third parties as to the reliability or fairness of information which is used for guidance in financial transactions or for accounting for or assessing the status or performance of commercial and noncommercial enterprises. Such opinion is to be rendered following the completion of an audit done in accordance with generally accepted accounting and auditing standards. Internal "accounting work" done by a government employee does not rise to the level of activity governed by Chapter 326 and cannot be work deemed to be the "practice of public accounting" as that phrase is used in Section 326.210, RSMo 1978.

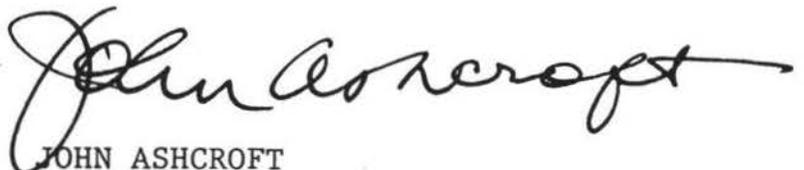
Internal governmental accounting which fails to rise to a level of work within the purview of Chapter 326 then cannot count toward the experience requirement. This opinion expresses no conclusion regarding work involving audit and/or attestation done by government employees.

Section 326.210, RSMo 1978, specifically provides that the requisite experience shall be "acceptable to the board." Therefore, any decision as to the acceptability of experience of government employees which rises above the threshold levels of Section 326 should be made by the Missouri State Board of Accountancy.

CONCLUSION

It is the opinion of this office that government employees doing "accounting work" which does not rise to the level of activity governed by Chapter 326, RSMo 1978, are not engaged in the "practice of public accounting" as that term is used in Section 326.210, RSMo 1978.

Very truly yours,



JOHN ASHCROFT
Attorney General