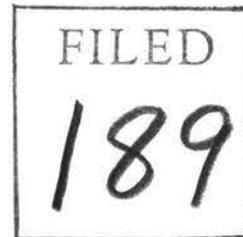


April 30, 1968

Opinion No. 189 - Answered by
Letter - Brannock

Missouri State Board of Accountancy
312 East Capitol Avenue
Post Office Box 613
Jefferson City, Missouri 65101



Dear Sirs:

We have your request for an opinion, in which the second question you ask is as follows:

"2. Must the Board of Accountancy require a person holding a CPA Certificate issued by another state to obtain a Missouri Certificate through reciprocity and an annual permit to practice if such person is engaged in public accounting in the State of Missouri by reason of being employed within the state by a public accounting firm or an individual practitioner? About a year ago the Board was informed verbally by Mr. Donald L. Randolph, of your office, that such a person would be required to obtain a reciprocal Certificate and an annual permit in order to avoid being held in violation of the Missouri Accountancy Law. Based upon this advice, the Board directed a letter (copy of which is enclosed) to all public accounting firms in the state. In the enforcement of its position, the Board believes it desirable to obtain a written ruling from your office on this matter."

A copy of your notice of November 22, 1967, to all public accounting firms attached thereto is as follows:

Missouri State Board of Accountancy

"To All Public Accounting Firms:

The attorney general of the state of Missouri has informed the Missouri State Board of Accountancy that a person holding a certified public accountant certificate from another state who is employed in public accounting in Missouri is in violation of this state's accountancy law if he does not hold a Missouri certificate as well.

If you have such a person in your employ, the board would appreciate it if you would have him apply for a Missouri CPA certificate by reciprocity."

This office issued Opinion No. 204, answered by letter (Randolph), dated July 1, 1964, which we believe answers your question. It will be noted that Chapter 326, RSMo 1959, has been supplemented by Chapter 326, RSMo Supp. 1967. However, the contents of Chapter 326, RSMo Supp. 1967, pertinent to your question, have not materially changed the section, so said opinion is responsive to your question.

A copy of said opinion is attached hereto. The concluding sentence therein, ". . .In short, a person does not become exempt from the operation of Chapter 326 simply by accepting employment in an accounting firm.", is particularly applicable.

Yours very truly,

NORMAN H. ANDERSON
Attorney General

AB:lch

Enclosure: Op. 204 - 7-1-64 - Berry