

March 8, 1938.

Hon. R. C. Stanford,
Governor of Arizona,
Phoenix, Arizona.

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ARIZONA ATTORNEY GENERAL**

Dear Governor Stanford:

We have your letter of March 7th wherein you state that the Legislature under House Bill No. 237, (Chapter 73, Laws of 1937, General Appropriation Bill) made an appropriation to the Governor's Office for auditing the books and records of the Loan Commission, and asked our opinion on the following question:

"I should like to have you advise me if it is necessary, under the law, to employ only a CERTIFIED Public Accountant."

Section 7 of Chapter 45, Laws of 1933, providing for the license of certified public accountants is in part as follows:

"If any person or firm shall after July 1st, 1933, undertake to practice accounting in this state without first having registered with the board and received a license to practice * * * * * shall be deemed guilty of a misdemeanor, etc."

The same section further provides:

"For the purpose of this act a person engages in the practice of public accounting when he performs accounting work and/or bookkeeping on a fee basis, per diem, or otherwise for more than one employer, which produces in excess of one hundred dollars per annum, from sources other than his regular employment."

It is the opinion of this office that you may employ an accountant who is registered as a certified public accountant or a public accountant under the provisions of Chapter 45, Laws of 1933, to make this audit.

Very truly yours,

JOE CONWAY,
Attorney General.

EARL ANDERSON,
Special Assistant
Attorney General.