



DEPARTMENT OF LAW
OFFICE OF THE
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STATE CAPITOL
Phoenix, Arizona 85007

BRUCE E. BABBITT
ATTORNEY GENERAL

March 9, 1977

Mr. William G. Farrow, CPA
President
Arizona State Board of Accountancy
1645 West Jefferson
Phoenix, Arizona 85007

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Re: 77-58 (R76-433)

Dear Mr. Farrow:

In a recent request for an opinion you asked this office the following questions:

1. Are advisory committee members entitled to vote on matters involving certified public accountants when public accountants will not be affected directly or indirectly.

2. Are advisory committee members entitled to vote on such matters as evaluation of the experience of a certified public accountant applicant under A.R.S. § 32-721.A.5 or in disciplinary actions being taken in regard to a specific certified public accountant where precedents set may influence later action taken in regard to a public accountant?

The answer to both questions is "no."

The language of A.R.S. § 32-701.01 is clear. The committee is an integral part of the Board "in matters pertaining to the qualification, licensing and disciplining of public accountants." A.R.S. § 32-704.D reinforces this point by stating that "no action shall be taken as to matters pertaining to the qualification, licensing and disciplining of public accountants except on a majority vote of the board and committee, as a body."

The committee must be kept informed of any intended action which primarily affects public accountants under A.R.S. § 32-704.D. In actions which merely may affect public accountants, as where matters deal directly with a

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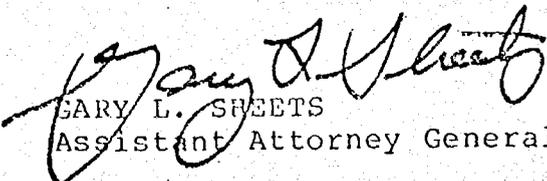
decision regarding certified public accountants but may have a precedential influence on future decisions regarding public accountants, the committee "shall advise and aid the board", but it is not empowered to vote. A.R.S. § 32-704.D.

The general legislative intent in creating an advisory committee is to supplement the expertise of the administrative agency and enable it to deal with certain technical matters. The public accountants advisory committee's expertise is in the areas which deal directly or primarily with matters affecting public accountants. Therefore, it would be contrary to general policy to permit committee members to advise or to vote with the Board on matters completely outside of the area in which they were created to aid and advise. Such matters must be considered as being reserved to the Board as established in A.R.S. §§ 32-701 and 32-701.01.

Further, general rules of statutory construction in Arizona permit only the existence of powers which are stated in the statute. Lewis v. Industrial Commission, 93 Ariz. 324, 380 P.2d 782 (1963); State v. Allred, 102 Ariz. 102, 425 P.2d 572 (1967); Arizona Board of Osteopathic Examiners in Medicine and Surgery v. Ferris, 20 Ariz.App. 535, 514 P.2d 288 (1973). Since the committee is given power to vote specifically in those matters which deal directly with public accountants, the intent of the Legislature must be read as not authorizing the committee to vote in matters not directly concerning public accountants.

Sincerely,

BRUCE E. BABBITT
Attorney General


GARY L. SHEETS
Assistant Attorney General

GLS:jrs