

**DRAFT ONLY
NOT APPROVED FOR
INTRODUCTION**

HOUSE BILL NO. _____

Certified public accountants-revisions.

Sponsored by: Joint Corporations, Elections and Political
Subdivisions Interim Committee

A BILL

for

1 AN ACT relating to certified public accountants; providing
2 definitions; providing for fees; providing for educational,
3 examination and experience requirements; providing for
4 practice privileges for accountants licensed in other
5 states; providing for permitting of accounting firms; and
6 providing for an effective date.

7

8 *Be It Enacted by the Legislature of the State of Wyoming:*

9

10 **Section 1.** W.S. 33-3-102(a)(vi), by creating new
11 paragraphs (x) through (xiv) and by renumbering (x) as
12 (xv), 33-3-108(a)(v), 33-3-109(a)(v), (d), (f) through (h),
13 by creating a new subsections (k) through (o), 33-3-115,

1 33-3-116, 33-3-118(b) and (d), 33-3-119 through 33-3-121,
2 33-3-124, 33-3-125, 33-3-127 and 33-3-201(a) are amended to
3 read:

4

5 **33-3-102. Definitions.**

6

7 (a) As used in this act:

8

9 (vi) "Attest service" means providing the
10 financial statement services described in the following
11 subparagraphs. The statements on standards specified in
12 the following subparagraphs shall be adopted by reference
13 by the board pursuant to the Wyoming Administrative
14 Procedure Act and shall be those developed for general
15 application by recognized national accountancy
16 organizations such as the American Institute of Certified
17 Public Accountants and the public company accounting
18 oversight board.

19

20 (A) Any audit or other engagement performed
21 in accordance with the statements on auditing standards⁷or
22 generally accepted government auditing standards;

23

1 (B) Any review of a financial statement to
 2 be performed in accordance with the statements on standards
 3 for accounting and review services;~~or~~

4
 5 (C) Any examination of prospective
 6 financial information to be performed in accordance with
 7 the statement on standards for attestation engagements;or

8
 9 (D) Any engagement to be performed in
 10 accordance with the auditing standards of the public
 11 company accountancy oversight board. ~~The statements on~~
 12 ~~standards specified in this definition shall be adopted by~~
 13 ~~reference by the board pursuant to the Wyoming~~
 14 ~~Administrative Procedure Act and shall be those developed~~
 15 ~~for general application by recognized national accountancy~~
 16 ~~organizations such as the American Institute of Certified~~
 17 ~~Public Accountants;~~

18
 19 (x) "Home office" means the location specified
 20 by the client as the address to which a service described
 21 in W.S. 33-3-116(a)(iv) is directed;

22

1 (xi) "License" means an active certified public
2 accountant certificate or any other document issued by any
3 other state based on completing education, examination and
4 experience requirements;

5
6 (xii) "NASBA" means the national association of
7 state boards of accountancy;

8
9 (xiii) "Principal place of business" means the
10 office location designated by the licensee for purposes of
11 substantial equivalency and reciprocity;

12
13 (xiv) "Substantial equivalency" is a
14 determination by the board or its designee that the
15 education, examination and experience requirements
16 contained in the statutes and administrative rules of
17 another jurisdiction are comparable to or exceed the
18 education, examination and experience requirements of W.S.
19 33-3-116(c)(i) or that an individual certified public
20 accountant's education, examination and experience are
21 comparable to or exceed the education, examination and
22 experience requirements of W.S. 33-3-116(c)(i). In
23 ascertaining substantial equivalency the board shall take

1 into account the qualifications without regard to the
2 sequence in which experience, education or examination
3 requirements were attained;

4
5 ~~(x)~~ (xv) "This act" means W.S. 33-3-101 through
6 33-3-201.

7
8 **33-3-108. Rules and regulations; procedure.**

9
10 (a) The board shall prescribe rules and regulations
11 not inconsistent with the provisions of this act as it
12 deems consistent with, or required by, the public welfare.
13 The rules and regulations shall include:

14
15 (v) Rules governing the determination of
16 substantial equivalence for practice privileges or the
17 issuance of certificates; ~~under W.S. 33-3-116 to~~
18 ~~individuals who hold valid certified public accountant~~
19 ~~certificates, licenses or foreign credentials when the~~
20 ~~issuing state's or foreign country's certificate, licensure~~
21 ~~or credentialing requirements are substantially equivalent~~
22 ~~to those under this act as determined by the board;~~

23

1 **33-3-109. Certified public accountant;**
2 **qualifications.**

3

4 (a) An active certificate of "certified public
5 accountant" shall be granted by the board to any person:

6

7 (v) Who, prior to January 1, 2012, meets the
8 requirements of subparagraphs (A) and (B) or subparagraphs
9 (C) and (D) of this paragraph or, on or after January 1,
10 2012, meets the requirements of subparagraphs (C) and (D)
11 of this paragraph:

12

13 (d) There shall be an annual certificate fee ~~not~~
14 ~~exceeding three hundred dollars (\$300.00)~~ to be ~~determined~~
15 established by ~~the~~ board rules in accordance with W.S. 33-
16 1-201. All certificates shall expire on the last day of
17 December of each year and may be renewed annually for a
18 period of one (1) year by certificate holders and
19 registrants who meet the requirements specified in
20 subsection ~~(a)~~ (e) of this section and upon payment of the
21 annual fee. If the annual certificate fee is not paid by
22 the first day of November, a late renewal fee as set by ~~the~~
23 board ~~not to exceed one hundred fifty dollars (\$150.00)~~

1 ~~shall~~ rule in accordance with W.S. 33-1-201 may be added to
2 the renewal fee.

3

4 (f) Persons holding a certificate issued under W.S.
5 33-3-109 or 33-3-116 but who do not practice public
6 accounting in Wyoming and have not lost the right to active
7 status shall place the certificate on an inactive status.
8 A person classified as inactive shall pay an annual
9 inactive fee not exceeding one-half (1/2) the annual fee
10 charged to active certificate holders. If the fee is not
11 paid by December 31, a late fee as set by ~~the~~ board rule,
12 ~~not in excess of seventy five dollars (\$75.00), shall~~ may
13 be added to the annual fee. A person classified as
14 inactive may assume or use the title or designation
15 "certified public accountant" or the abbreviation "CPA" and
16 shall use the words "inactive" adjacent to the designation
17 "CPA" or "certified public accountant".

18

19 (g) The board by regulation may allow persons to
20 retire the certificate. A person classified as retired
21 shall pay a ~~one time fee of fifty dollars (\$50.00) to be~~
22 established by board rule in accordance with W.S. 33-1-201.

23 A person classified as retired may assume or use the title

1 or designation "certified public accountant" or the
2 abbreviation "CPA" and shall use the words "retired"
3 adjacent to the designation "CPA" or "certified public
4 accountant".

5
6 (h) Any individual certificate holder or individual
7 with practice privileges who is responsible for supervising
8 attestation services or compilation services or who signs
9 or authorizes someone to sign the accountant's report on
10 the financial statements shall meet the experience or
11 competency requirements set forth in the professional
12 standards for such services.

13
14 (k) The board shall issue a certificate to a holder
15 of a substantially equivalent foreign designation provided
16 that:

17
18 (i) The foreign authority which granted the
19 designation makes similar provision to allow a person who
20 holds a valid certificate issued by this state to obtain
21 such foreign authority's comparable designation; and

22
23 (ii) The foreign designation:

1

2

(A) Was issued by a foreign authority that regulates the practice of public accountancy and the foreign designation has not expired or been revoked or suspended;

6

7

(B) Entitles the holder to issue reports upon financial statements; and

9

10

(C) Was issued upon the basis of educational, examination and expertise requirements established by the foreign authority or by law; and

13

14

(iii) The applicant:

15

16

(A) Received the designation based on educational and examination standards substantially equivalent to those in effect in this state at the time the foreign designation was granted;

20

21

(B) Completed an experience requirement substantially equivalent to the requirements of subparagraph (a)(v)(D) of this section in the jurisdiction

23

1 which granted the foreign designation or has completed four
2 (4) years of professional experience in this state or meets
3 equivalent requirements within the ten (10) years
4 immediately preceding the application as prescribed by
5 board rule; and

6
7 (C) Passed a uniform qualifying examination
8 in national standards acceptable to the board.

9
10 (m) An applicant for a certificate under subsection
11 (k) of this section shall list in the application all
12 jurisdictions, foreign and domestic, in which the applicant
13 has applied for or holds a designation to practice public
14 accountancy. Each holder of a certificate issued under
15 subsection (k) of this section shall notify the board in
16 writing within thirty (30) days after its occurrence of any
17 issuance, denial, revocation or suspension of a designation
18 or commencement of a disciplinary or enforcement action by
19 any jurisdiction.

20
21 (n) The board has sole authority to interpret the
22 application of the provisions of subsections (k) and (m) of
23 this section.

1

2 (o) An active certificate of "certified public
3 accountant" shall be granted by the board to any person who
4 makes application and demonstrates eligibility under the
5 substantial equivalency standard when the person
6 establishes a principal place of business in this state.
7 Qualifications may be established through the NASBA
8 national qualification appraisal service.

9

10 (p) An active certificate of "certified public
11 accountant" may be granted by the board to any person who
12 makes application but does not meet the eligibility under
13 the substantial equivalency standard upon a showing:

14

15 (i) The applicant passed the uniform certified
16 public accountant examination; and

17

18 (ii) The applicant had four (4) years of
19 experience of the type set forth in subparagraph (a)(v)(D)
20 of this section.

21

22 **33-3-115. Certified public accountants; certificates**
23 **under prior law.**

1
2 Persons who hold certified public accountant certificates
3 issued under prior laws of Wyoming are not required to
4 obtain additional certificates or register under the
5 provisions of this act, but are subject to all other
6 provisions of this act. Certificates issued under prior law
7 shall be considered certificates issued under the
8 provisions of this act. All certificate holders who
9 maintained the certificate on inactive status under prior
10 law may continue to hold the certificate pursuant to the
11 terms of this act without meeting additional experience
12 requirements under W.S. 33-3-109(a)(v). All certificate
13 holders whose principal place of business is in this state
14 and who provide services in Wyoming as defined in W.S.
15 33-3-109(c) shall maintain the certificate on active
16 status. All certificate holders whose principal place of
17 business is not in this state and who are not eligible for
18 practice privileges as provided in W.S. 33-3-116 and who
19 provide service in this state as defined in W.S. 33-3-
20 109(c) shall maintain the certificate on active status.
21 Certificate holders who are eligible for practice
22 privileges as provided in W.S. 33-3-116 may elect to

1 maintain the Wyoming certificate pursuant to W.S. 33-3-
2 109(d) through (f).

3
4 **33-3-116. Certified public accountant; holders of**
5 **certificates in sister states.**

6
7 (a) ~~The board may issue a certificate as a certified~~
8 ~~public accountant to any person who holds a certificate of~~
9 ~~a certified public accountant or a similar recognized~~
10 ~~credential, then in full force and effect, issued under the~~
11 ~~laws of any state or foreign country when that person meets~~
12 ~~requirements which are substantially equivalent to the~~
13 ~~requirements set forth in W.S. 33-3-109(a)(ii) through (v).~~
14 allow practice privileges as follows:

15
16 (i) An individual whose principal place of
17 business is not in this state and who holds a valid license
18 as a certified public accountant from any state which the
19 board, or NASBA national qualification appraisal service as
20 provided in W.S. 33-3-109(o), has determined to be in
21 substantial equivalence with subsection (c) of this section
22 shall be presumed to have qualifications substantially
23 equivalent to this state's requirements and shall have all

1 the privileges of certificate holders of this state without
2 the need to obtain a certificate under W.S. 33-3-109.
3 Notwithstanding any other provision of law, an individual
4 who offers or renders professional services, whether in
5 person or by mail, telephone or electronic means, under
6 this subsection shall be granted practice privileges in
7 this state and no notice, fee or other submission shall be
8 required of the individual. Any individual practicing
9 under this paragraph shall be subject to the requirements
10 of paragraph (a)(iii) of this section;

11
12 (ii) An individual whose principal place of
13 business is not in this state and who holds a valid license
14 as a certified public accountant from any state which the
15 board or the NASBA national qualification appraisal service
16 has not determined to be in substantial equivalence with
17 the certified public accountant licensure requirements of
18 subsection (c) of this section shall be presumed to have
19 qualifications substantially equivalent to this state's
20 requirements and shall have all the privileges of
21 certificate holders of this state without the need to
22 obtain a certificate under W.S. 33-3-109 if the individual
23 obtains from the board verification that the individual's

1 certified public accountant qualifications are
2 substantially equivalent to the certified public account
3 licensure requirements of subsection (c) of this section.
4 Notwithstanding any other provision of law, an individual
5 who offers or renders professional services, whether in
6 person or by mail, telephone or electronic means, under
7 this subsection shall be granted practice privileges in
8 this state and no notice, fee or other submission shall be
9 required of the individual. Any individual practicing
10 under this paragraph shall be subject to the requirements
11 of paragraph (a)(iii) of this section.

12

13 (iii) An individual licensee of another state
14 exercising the privileges afforded under this subsection
15 and the firm which employs that licensee shall be deemed to
16 have consented as a condition of the grant of this
17 privilege:

18

19 (A) To the personal and subject matter
20 jurisdiction and disciplinary authority of the board;

21

22 (B) To comply with this act and any board
23 rules;

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(C) That in the event the license from the state of the individual's principal place of business is no longer valid, the individual will cease offering or rendering professional services in this state individually and on behalf of a firm; and

(D) To the appointment of the state board which issued their license as their agent upon whom process may be served in any action or proceeding by the board against the licensee.

(iv) An individual who qualifies for practice privileges under this subsection shall only provide services through a firm which has obtained a permit issued under W.S. 33-3-118 when performing the following services for any entity with its home office in this state:

(A) Providing any financial statement audit or other engagement to be performed in accordance with statements on auditing standards;

1 (B) Providing any examination of
2 prospective financial information to be performed in
3 accordance with statements on standards for attestation
4 engagements; or

5
6 (C) Providing any engagement to be
7 performed in accordance with public company accounting
8 oversight board auditing standards.

9
10 (b) A licensee of this state offering or rendering
11 services or using his certified public accountant title in
12 another state shall be subject to disciplinary action in
13 this state for any act committed in another state for which
14 the licensee would be subject to discipline.
15 Notwithstanding W.S. 33-3-123, the board shall investigate
16 any complaint made by the board of accountancy of another
17 state.

18
19 (c) An individual may be deemed to hold a license
20 from a jurisdiction that is substantially equivalent to
21 this state's requirements if he meets the requirements of
22 paragraph (i) or (ii) of this subsection:

23

1 (i) The individual holds a valid license as a
2 certified public accountant from any state that requires as
3 a condition of licensure that the individual:

4
5 (A) Completes at least one hundred fifty
6 (150) semester hours of college education including a
7 baccalaureate or higher degree conferred by a college or
8 university;

9
10 (B) Achieves a passing grade on the uniform
11 certified public accountant examination; and

12
13 (C) Possesses at least one (1) year
14 experience including providing any type of service or
15 advice involving the use of accounting, attest,
16 compilation, management advisory, financial advisory, tax
17 or consulting skills, which may be obtained through
18 government, industry, academic or public practice verified
19 by a licensee or the equivalent as determined by the board.

20
21 (ii) The individual holds a valid license as a
22 certified public accountant from any state that does not
23 meet the requirements of paragraph (i) of this subsection

1 but the individual has otherwise met the requirements of
2 paragraph (i) of this subsection or substantially similar
3 requirements. Any individual who passed the uniform
4 certified public accountant examination prior to January 1,
5 2012 may be exempted from the educational requirements in
6 subparagraph (c)(i)(A) of this subsection for purposes of
7 this paragraph.

8
9 (d) Nothing in this section shall be interpreted to
10 prohibit an individual who qualifies for practice
11 privileges under this section from applying for a Wyoming
12 certified public accountant certificate.

13
14 **33-3-118. Certified public accountant firms.**

15
16 (b) The board shall grant or renew a permit to a
17 certified public accounting firm ~~engaged in the practice of~~
18 ~~public accounting if it meets all of the qualifications~~
19 ~~specified in the following paragraphs~~ demonstrating its
20 qualifications in accordance with this section:
21

1 (xiii) Except as otherwise provided in this
2 section, the following shall be required to hold a permit
3 issued under this section:

4
5 (A) Any firm with an office in this state
6 performing any attest services as defined in W.S. 33-3-
7 102(a)(vi);

8
9 (B) Any firm with an office in this state
10 that uses the title "CPA" or "CPA firm"; and

11
12 (C) Any firm that does not have an office
13 in this state but performs attest services described in
14 W.S. 33-3-102(a)(vi)(A), (C) or (D) for a client having its
15 home office in this state.

16
17 (xiv) A firm which does not have an office in
18 this state may perform services described in W.S. 33-3-
19 102(a)(vi)(B) or 33-3-102(a)(ix) for a client having its
20 home office in this state and may use the title "CPA or "CPA
21 firm" without a permit issued under this section if:

22

1 (A) The firm has the qualifications
2 described in paragraph (xvi) of this subsection and W.S.
3 33-3-132; and

4
5 (B) The firm performs the services through
6 an individual with practice privileges under W.S. 33-3-
7 116(a).

8
9 (xv) A firm which is not subject to the
10 requirements of paragraph (xiii) or (xiv) of this
11 subsection may perform other professional services while
12 using the title "CPA" or "CPA firm" without a permit if:

13
14 (A) The firm performs the services through
15 an individual with practice privileges under W.S. 33-3-
16 116(a); and

17
18 (B) The firm can lawfully perform those
19 services in the state where the individual with practice
20 privileges has his principal place of business.

21
22 (xvi) Notwithstanding any other provision of
23 law, at least a simple majority of the ownership of the

1 firm, in terms of financial interests and voting rights of
2 all partners, officers, shareholders, members or managers
3 shall belong to holders of a certificate who are licensed
4 in some state and those partners, officers, shareholders,
5 members or managers whose principal place of business is in
6 this state and who perform professional services in this
7 state shall hold a valid certificate issued under W.S. 33-
8 3-109 or the corresponding provision of prior law. Firms
9 may include non-certificate holder owners but the firm and
10 its ownership shall comply with rules promulgated by the
11 board.

12

13 (xvii) Any firm may include non-licensed owners
14 provided that:

15

16 (A) The firm designates a certificate
17 holder of this state, or in the case of a firm which is
18 required to have a permit pursuant to W.S. 33-3-116(a)(iv)
19 a licensee of another state who meets the requirements of
20 W.S. 33-3-116(a), who is responsible for the proper
21 registration of the firm and the firm identifies that
22 individual to the board;

23

1 (B) All nonlicensed owners shall be active
2 individual participants in the firm or the firm's
3 affiliated entities;

4
5 (C) The firm complies with any other
6 requirements imposed by board rules;

7
8 (D) Any firm which is not in compliance
9 with the requirements of this paragraph due to changes in
10 firm ownership or personnel after receiving or renewing a
11 permit shall take corrective action to bring the firm back
12 into compliance. The board, through rule and regulation,
13 shall specify a period of time for firms to take corrective
14 action. Failure to take corrective action may be grounds
15 for suspension or revocation of the permit issued under
16 this section.

17
18 (d) ~~All attest services as defined in this act and~~
19 ~~performed by certificate holders shall be performed within~~
20 ~~firms permitted under this section.~~ This section shall not
21 be applied to prohibit any officer or employee of the state
22 or federal government or political subdivision thereof from
23 performing his official duties.

1

2

33-3-119. Accounting offices; registration.

3

4

~~Each office of a certified public accountant established or maintained in Wyoming for the practice of public accounting which is advertised as an office of a certified public accountant shall be registered annually with the board. No fee shall be charged for the registration of offices. Each office shall be under the direct supervision of a resident manager who holds an active Wyoming certificate.~~

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33-3-120. Permits; annual fee; renewal; requirements.

22

1 (a) Permits to engage in the practice of public
2 accounting as a certified public accountant firm in Wyoming
3 shall be issued by the board to certified public accountant
4 firms registered under this act if all offices of the
5 registrant in Wyoming are maintained and registered as
6 required under W.S. 33-3-119.

7
8 (b) There shall be an annual permit fee ~~not exceeding~~
9 ~~three hundred dollars (\$300.00)~~ to be determined by the
10 board in accordance with W.S. 33-1-201. All permits shall
11 expire on the last day of December of each year and may be
12 renewed annually for a period of one (1) year by
13 registrants who meet the requirements specified in
14 subsection (a) of this section and upon payment of the
15 annual permit fee. If the annual permit fee is not paid by
16 the first day of November, a late renewal fee as set by the
17 board, ~~not to exceed one hundred fifty dollars (\$150.00),~~
18 in accordance with W.S. 33-1-201 shall be added to the
19 renewal fee.

20

21 **33-3-121. Certificates and permits; disciplinary**
22 **action; grounds.**

23

1 (a) After notice and hearing, the board may revoke,
2 refuse to renew, reprimand, censure, limit the scope of
3 practice, place on probation with or without terms,
4 conditions or limitations, or may suspend for a period not
5 to exceed two (2) years, any certificate or practice
6 privilege issued under this act or may revoke, suspend,
7 limit the scope of practice, or refuse to renew any permit
8 issued under this act or may censure the holder of a permit
9 for any of the following causes:

10
11 (iii) Violation of any of the provisions of ~~W.S.~~
12 ~~33-3-125 through 33-3-127~~ this act;

13
14 (iv) Violation of ~~a~~ any rule ~~of professional~~
15 ~~conduct~~ promulgated by the board under the authority
16 granted by this act;

17
18 (b) Upon receipt from the department of family
19 services of a certified copy of an order from a court to
20 withhold, suspend or otherwise restrict a certificate or
21 permit issued by the board or a practice privilege, the
22 board shall notify the party named in the court order of
23 the withholding, suspension or restriction of the

1 certificate, practice privilege or permit in accordance
2 with the terms of the court order. No appeal under the
3 Wyoming Administrative Procedure Act shall be allowed for a
4 certificate, practice privilege or permit withheld,
5 suspended or restricted under this subsection.

6

7 (c) In lieu of or in addition to any disciplinary
8 action specifically provided in subsection (a) of this
9 section, the board may require a certificate, practice
10 privilege or permit holder to complete such continuing
11 professional education programs as the board may specify or
12 undergo peer review as the board may specify.

13

14 **33-3-124. Reinstatement of certificate or permit for**
15 **good cause shown.**

16

17 Upon written application and after hearing and for good
18 cause shown, the board may issue a new certificate to a
19 certified public accountant whose certificate has been
20 revoked or may reissue or modify the suspension of any
21 certificate, practice privilege or permit which has been
22 revoked or suspended. A certificate, practice privilege or
23 permit suspended or restricted under W.S. 33-3-121(b) may

1 be reissued without the hearing required under this section
2 if the department of family services provides notice that
3 the applicant has complied with the terms of the court
4 order that resulted in the suspension or restriction of the
5 certificate, practice privilege or permit.

6
7 **33-3-125. Certified public accountant; use of**
8 **designation; requirements.**

9
10 (a) Except as permitted by the board under W.S.
11 33-3-109(f) and (g), no person shall assume or use the
12 title or designation "certified public accountant" or the
13 abbreviation "CPA" or any other title, designation, words,
14 letters, abbreviation, sign, card or device tending to
15 indicate that the person is a certified public accountant
16 unless the person has received a certificate as a certified
17 public accountant under the provisions of this act or has a
18 practice privilege under W.S. 33-3-116(a).

19
20 (b) No organization shall use the title or
21 designation "certified public accountant" or the
22 abbreviation "CPA" or any other title, designation, words,
23 letters, abbreviation, sign, card or device tending to

1 indicate that the organization is composed of certified
2 public accountants unless the organization is registered as
3 a certified public accountant firm under the provisions of
4 this act and the certified public accountant firm holds a
5 permit or is exempt from registration under W.S. 33-3-
6 118(b)(xiv) or (xv).

7

8 (c) A person who does not hold a certificate or
9 practice privilege under this act and who completes a
10 review shall only use the following safe harbor language or
11 other nonstatements on standards for accounting and review
12 services language, "I (We) have reviewed the accompanying
13 (financial statement) of the (name of entity) as of (time
14 period) for the (period) then ended. These financial
15 statements (information) are (is) the responsibility of the
16 company's management. I (We) have not audited the
17 accompanying financial statements and accordingly do not
18 express an opinion or any other form of assurance on them."

19

20 (d) A person who does not hold a certificate or
21 practice privilege under this act and completes a
22 compilation service shall only use the following safe
23 harbor language or other nonstatements on standards for

1 accounting and review services language, "I (We) have
2 compiled the accompanying (financial statement) of (name
3 entity) as of (time period) for the (period) then ended.
4 This compilation is limited to preparing in the form of
5 financial statements information that is the representation
6 of management (owners). I (We) have not audited or
7 reviewed the accompanying financial statements and
8 accordingly do not express an opinion or any other form of
9 assurance on them."

10

11 (e) Notwithstanding any other provision of law, it
12 shall not be a violation of this act for a firm which does
13 not hold a valid permit under W.S. 33-3-118 and which does
14 not have an office in this state to provide its
15 professional services and practice public accounting in
16 this state if it complies with the requirements of W.S. 33-
17 3-118(b)(xiv) or (xv).

18

19 **33-3-127. Certified public accountant firm; wording**
20 **used; requirements.**

21

22 No person shall assume or use the title or designation
23 "certified public accountant" in conjunction with names

1 indicating or implying that there is an organization, or in
2 conjunction with the designation "and Company" or "and Co."
3 or a similar designation if there is in fact no bona fide
4 organization registered under the provisions of this act or
5 under the provisions of a similar state act.

6
7 **33-3-201. Accountants; liability; definitions.**

8
9 (a) As used in this article, "accountant" means

10
11 (i) Any individual holding a certificate as a
12 certified public accountant under W.S. 33-3-109;~~or~~

13
14 (ii) Any individual holding a practice privilege
15 under W.S. 33-3-116;~~or~~

16
17 (iii) Any certified public accountant firm
18 registered with the state board of certified public
19 accountants under W.S. 33-3-118;

20
21 (iv) Any firm that is exempt from registration
22 pursuant to W.S. 33-3-118(b)(xiv) or (xv); or

23

1 (v) Any employee, agent, partner, manager,
2 member, officer or shareholder of any partnership,
3 corporation or any other allowable form of organization
4 registered with the state board of certified public
5 accountants.

6

7 **Section 2.** W.S. 33-3-118(b)(ix) through (xii) is
8 repealed.

9

10 **Section 3.** This act is effective July 1, 2009.

11

12

(END)