

House Bill 246 (AS PASSED HOUSE AND SENATE)

By: Representatives Knight of the 130th, Carson of the 46th, Mosby of the 83rd, and Wilkerson of the 38th

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 3 of Title 43 of the Official Code of Georgia Annotated, relating to
2 accountants, so as to provide for powers and actions granted to other licensing boards; to
3 revise and add definitions; to provide that the State Board of Accountancy is administratively
4 attached to the State Accounting Office; to change provisions relating to foreign registered
5 accountants; to change the standard of proof; to provide for confidentiality of certain
6 information; to amend Chapter 5B of Title 50 of the Official Code of Georgia Annotated,
7 relating to the State Accounting Office, so as to remove the State Board of Accountancy as
8 a division of the State Accounting office; to provide for related matters; to repeal conflicting
9 laws; and for other purposes.

10 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

11 style="text-align:center">**SECTION 1.**

12 Chapter 3 of Title 43 of the Official Code of Georgia Annotated, relating to accountants, is
13 amended by revising Code Section 43-3-2, relating to definitions, as follows:

14 "43-3-2.

15 As used in this chapter, the term:

16 (1) 'Any other state' means ~~a state other than Georgia~~, the District of Columbia, the
17 Commonwealth of Puerto Rico, the United States Virgin Islands, the Commonwealth of
18 the Northern Marianas Islands, ~~or Guam~~, or a state other than Georgia.

19 (2) 'Attest' means providing the following public accountancy services:

20 (A) Any audit to be performed in accordance with the professional standards adopted
21 by the board's rules or regulations;

22 (B) Any review of a financial statement to be performed in accordance with the
23 professional standards adopted by the board's rules or regulations;

24 (C) Any examination of prospective financial information to be performed in
25 accordance with the professional standards for attestation engagements adopted by the
26 board's rules or regulations;

27 (D) Any engagement to be performed in accordance with the professional standards
28 related to public companies adopted by the board's rules or regulations; and

29 (E) Any examination, review, or agreed upon procedures engagement to be performed
30 in accordance with the professional standards adopted by the board's rules or
31 regulations, other than an examination of prospective financial information as described
32 in subparagraph (C) of this paragraph.

33 (3) 'Board' means the Georgia State Board of Accountancy.

34 (4) 'Compilation' means providing a service to be performed in accordance with
35 professional standards adopted by the board's rules or regulations that presents
36 information in the form of financial statements that are the representation of management
37 or owners without undertaking to express any assurance as to the statements.

38 (5) 'CPA' means certified public accountant.

39 (6) 'Executive director' means the individual appointed by the ~~state accounting officer~~
40 board to serve as the chief executive officer of the board.

41 (7) 'Firm' means any proprietorship, partnership, corporation, association, or any other
42 legal entity which is practicing public accountancy.

43 (8) 'Peer review' means a study, appraisal, or review of one or more aspects of the
44 professional work of a licensee that provides attest or compilation services, by a licensee
45 who is not affiliated with the individual or firm being reviewed.

46 (9) 'Practice of public accountancy' or 'practicing public accountancy' means offering to
47 perform or performing attest or compilation services or while holding oneself out in such
48 manner as to state or imply that one is a licensee, offering to perform or performing for
49 an individual or entity services involving:

50 (A) The use of accounting or auditing skills;

51 (B) Management advisory or other consulting services;

52 (C) The preparation of tax returns; or

53 (D) The furnishing of advice on tax matters.

54 (10) 'Report' when used with reference to any attest or compilation service, means an
55 opinion, report, or other form of language that states or implies assurance as to the
56 reliability of the attested information or compiled financial statements and that also
57 includes or is accompanied by any statement or implication that the person or firm issuing
58 it has special knowledge or competence in accounting or auditing. Such a statement or
59 implication of special knowledge or competence may arise from use by the issuer of the
60 report of names or titles indicating that the person or firm is an accountant or auditor, or
61 from the language of the report itself. Such term includes any form of language which
62 disclaims an opinion when such form of language is conventionally understood to imply
63 any positive assurance as to the reliability of the attested information or compiled

64 financial statements referred to or special competence on the part of the person or firm
 65 issuing such language; and it includes any other form of language that is conventionally
 66 understood to imply such assurance or such special knowledge or competence.

67 (11) 'State Accounting Office' means the office created under Code Section 50-5B-1.

68 ~~(11) 'State accounting officer' means the individual appointed by the Governor under~~
 69 ~~Code Section 50-5B-1 to administer the State Accounting Office."~~

70 **SECTION 2.**

71 Said chapter is further amended by revising subsections (c) and (d) of Code Section 43-3-3,
 72 relating to the powers and duties of the State Board of Accountancy, as follows:

73 "(c) On and after July 1, 2014, the board shall be ~~a division within~~ an attached agency for
 74 administrative purposes only to the State Accounting Office and shall not be considered
 75 a division as such term is defined in Code Section 43-1-1. The board shall neither be under
 76 the jurisdiction of the Secretary of State nor be under the direction of the director of the
 77 Professional Licensing Boards Division of the Secretary of State. The board shall not be
 78 subject to the provisions of Chapter 1 of this title.

79 (d) The ~~state accounting officer~~ board shall fix the compensation of an executive director.
 80 The executive director shall serve at the pleasure of the ~~state accounting officer~~ board. The
 81 executive director shall have those duties and powers prescribed by the board ~~with the~~
 82 ~~approval of the state accounting officer~~ and as further set forth in Code Section 43-3-6."

83 **SECTION 3.**

84 Said chapter is further amended by adding a new subsection to Code Section 43-3-5, relating
 85 to chairperson and secretary of the board, meetings, seal, and records of proceedings, to read
 86 as follows:

87 "(g) The board may appoint such committees or persons, who need not be members of the
 88 board, to advise or assist it in administration, investigation, and enforcement of the
 89 provisions of this chapter as the board deems necessary and shall be authorized to
 90 compensate any such persons or members of committees who are not members of the board
 91 in such amounts as it shall determine to be reasonable."

92 **SECTION 4.**

93 Said chapter is further amended by revising subsections (a) and (b) of Code Section 43-3-6,
 94 relating to the duties of the executive director, as follows:

95 "(a) The executive director shall:

96 (1) Be a full-time employee of the State Accounting Office and shall serve as the
 97 secretary of the board. He or she shall be an individual of good moral character and shall

- 98 possess such qualifications as the board, ~~with the approval of the state accounting officer,~~
 99 may require;
- 100 (2) Take an oath to discharge faithfully the duties of the office;
- 101 (3) Keep all records related to the board;
- 102 (4) With the approval of the ~~state accounting officer~~ board, employ and fix the
 103 compensation of individuals as deemed necessary to assist in the duties of the board. If
 104 an employee will serve as an investigator, he or she shall have a level of experience or
 105 knowledge of the area of practice needing to be examined or investigated, including but
 106 not limited to accounting, auditing, and taxes, that is acceptable to the board;
- 107 ~~(5) Prepare and maintain a public roster containing the names and business addresses of~~
 108 ~~all current licensees and individuals registered as foreign accountants. A copy of such~~
 109 ~~roster shall be available upon request at a fee prescribed by the board sufficient to cover~~
 110 ~~the cost of printing.~~
- 111 ~~(6)~~(5) Schedule the time and location for all examinations and hearings;
- 112 ~~(7)~~(6) Maintain a schedule of all meetings and hearings of the board that shall be
 113 available for public review; and
- 114 ~~(8)~~(7) Make a report to the Governor on or before the second Tuesday in January of each
 115 year covering the activities of the board for the previous calendar year, which shall be
 116 made available to any member of the General Assembly upon request.
- 117 (b) With the approval of the ~~state accounting officer~~ board, the executive director may
 118 contract with any person or agency who is not an employee of the State Accounting Office
 119 to implement any provision of this chapter and to fulfill the responsibilities of the board."

120

SECTION 5.

121 Said chapter is further amended by revising subsection (c) of Code Section 43-3-9, relating
 122 to requirements for certificate of certified public accountants, as follows:

123 "(c) If the board determines that an applicant lacks good moral character, the board may
 124 refuse to certify an applicant when it finds by ~~clear and convincing~~ a preponderance of the
 125 evidence that there is a substantial connection between the lack of good moral character of
 126 the applicant and the potential professional responsibilities of such applicant. When an
 127 applicant is found to be unqualified for a certificate because of lack of good moral
 128 character, the board shall furnish the applicant a statement containing the findings of the
 129 board and a complete listing of the evidence upon which the determination was based, and
 130 the applicant may request a hearing on that determination."

131 **SECTION 6.**

132 Said chapter is further amended by revising Code Section 43-3-15, relating to registration as
 133 foreign accountants, as follows:

134 "43-3-15.

135 ~~Any individual who was registered with the board on or before July 1, 1989, as a foreign~~
 136 ~~accountant based on being a holder in good standing of a certificate, license, or degree in~~
 137 ~~a foreign country constituting a recognized qualification for the practice of public~~
 138 ~~accountancy in such country shall be eligible to renew his or her license under such terms~~
 139 ~~and conditions as provided by this chapter and the rules or regulations of the board. Such~~
 140 ~~registered foreign accountant shall be subject to the provisions of this chapter and rules or~~
 141 ~~regulations of the board, including, but not limited to, those concerning continuing~~
 142 ~~professional education requirements and disciplinary actions. Should such registered~~
 143 ~~foreign accountant fail to renew his or her license or have such license revoked or~~
 144 ~~suspended, the board may reinstate such registered foreign accountant under the terms and~~
 145 ~~conditions determined by the board. Notwithstanding any other provision of this chapter,~~
 146 ~~on and after July 1, 2015, each foreign registered accountant who holds a license from the~~
 147 ~~board and who is in good standing shall be certificated as a certified public accountant. On~~
 148 ~~and after July 1, 2015, the board shall not consider any application for a foreign registered~~
 149 ~~accountant.~~"

150 **SECTION 7.**

151 Said chapter is further amended by revising paragraphs (6) and (7) of subsection (a) and
 152 paragraph (2) of subsection (b) of Code Section 43-3-16, relating to licensure requirements
 153 for firms practicing public accountancy, as follows:

154 "(6) Any holder of a license in this state and any individual who qualifies for substantial
 155 equivalency practice privileges under subsection (b) of Code Section 43-3-18 who is
 156 responsible for supervising attest or compilation services and signs or authorizes someone
 157 to sign the accountant's report ~~on the financial statements~~ on behalf of the firm shall meet
 158 the competency requirements set by the board for such services; and

159 (7) Any holder of a license in this state and any individual who qualifies for substantial
 160 equivalency practice privileges under subsection (b) of Code Section 43-3-18 who signs
 161 or authorizes someone to sign the accountant's report ~~on the financial statements~~ on
 162 behalf of the firm shall meet the competency requirements set by the board."

163 "(2) A firm that does not have a physical office in this state may perform services
 164 described in ~~subparagraph~~ subparagraphs (B) and (E) of paragraph (2) or paragraph (4)
 165 of Code Section 43-3-2 for a client that specifies a location in this state to which any
 166 service described in subparagraph (A), (C), or (D) of paragraph (2) of Code Section

167 43-3-2 is directed and may use the title 'CPA' or 'CPA firm' without being licensed as
 168 provided in this Code section only if:

169 (A) It meets the qualifications described in paragraph (1) of subsection (a) of this Code
 170 section;

171 (B) It complies with the board's rules or regulations regarding peer review; and

172 (C) It performs such services through an individual with substantial equivalency
 173 practice privileges under subsection (b) of Code Section 43-3-18."

174 **SECTION 8.**

175 Said chapter is further amended by revising subsection (a) of Code Section 43-3-18, relating
 176 to issuance of licence to practice accountancy, as follows:

177 "(a) A license to engage in the practice of public accountancy in this state shall be issued
 178 by the executive director, at the direction of the board, to each individual who is
 179 certificated as a certified public accountant under Code Section 43-3-9 or 43-3-12 or
 180 ~~registered as a foreign accountant under Code Section 43-3-15~~ who shall have furnished
 181 evidence, satisfactory to the board, of compliance with the continuing professional
 182 education requirements of Code Section 43-3-19, and to firms licensed under Code Section
 183 43-3-16, provided that such firms are maintained and licensed as required under Code
 184 Sections 43-3-16 and 43-3-17. There shall be a biennial license fee in an amount to be
 185 determined by the board."

186 **SECTION 9.**

187 Said chapter is further amended by revising subsection (a) of Code Section 43-3-19, relating
 188 to continuing professional education requirements, as follows:

189 "(a) When an individual for one year or more has been certificated as a certified public
 190 accountant ~~or was registered as a foreign accountant in this state before July 1, 1989,~~ and
 191 has maintained licensure under such status, his or her application for renewal of a license
 192 shall be accompanied or supported by such evidence as the board shall prescribe of
 193 satisfactory completion of continuing professional education as provided in this Code
 194 section, provided that the board may relax or suspend requirements of continuing
 195 professional education in instances where an applicant's health requires it or in instances
 196 of individual hardship."

197 **SECTION 10.**

198 Said chapter is further amended by revising subsection (a) and adding two new subsections
 199 to Code Section 43-3-20, relating to investigations, to read as follows:

200 "(a) The executive director shall be vested with the power and authority to make, or cause
 201 to be made through employees or agents of the board, such investigations as the board may
 202 deem necessary or proper for the enforcement of the provisions of this chapter. Any person
 203 properly conducting an investigation on behalf of the board shall have access to and may
 204 examine any writing, document, electronically stored information, or other material relating
 205 to the fitness of any licensee or applicant. The executive director or his or her appointed
 206 representative may issue subpoenas to compel access to any writing, document,
 207 electronically stored information, or other material upon a determination that reasonable
 208 grounds exist for the belief that a violation of this chapter or any other law relating to the
 209 practice of public accountancy may have occurred."

210 "(j) Regulation by the board under this chapter shall not exempt the practice of public
 211 accountancy from regulation pursuant to any other applicable law, including but not limited
 212 to Part 2 of Article 15 of Chapter 1 of Title 10, the 'Fair Business Practices Act of 1975.'

213 (k) For purposes of this Code section, the board may obtain, through subpoena by the
 214 executive director, upon reasonable grounds, any and all records relating to the mental or
 215 physical condition of a licensee or applicant, and such records shall be admissible in any
 216 hearing before the board."

217 SECTION 11.

218 Said chapter is further amended by revising subsection (a) of Code Section 43-3-21, relating
 219 to revocation, suspension, or refusal to renew license, as follows:

220 "~~(a) After notice and hearing as provided in Code Section 43-3-23, the board may revoke~~
 221 ~~or suspend any certification issued under Code Section 43-3-9 or 43-3-12 or a registration~~
 222 ~~issued under Code Section 43-3-15 or may revoke, suspend, or refuse to renew any license~~
 223 ~~or may censure the holder of any such license, or may~~ The board may refuse to grant a
 224 license to an applicant, revoke any license issued by the board, discipline a licensee, or
 225 forbid an individual from exercising the substantial equivalency practice privileges; for any
 226 cause which the board may deem sufficient, including, without limiting the generality of
 227 the foregoing, any one or any combination of the following causes:

228 (1) ~~Violation of any rule, regulation, or order promulgated by the board in accordance~~
 229 ~~with this chapter;~~

230 (2) ~~Fraud or deceit in obtaining certification as a certified public accountant, in obtaining~~
 231 ~~certification under this chapter, or in obtaining a license;~~

232 (3) ~~Violation of any of the provisions of this chapter;~~

233 (4) ~~Dishonesty, fraud, or gross negligence in the practice of public accountancy;~~

234 (5) ~~Commission of a felony under the laws of this state or any other state or of the United~~
 235 ~~States;~~

236 ~~(6) Commission of any crime, an element of which is dishonesty or fraud, under the laws~~
 237 ~~of this state or any other state or of the United States;~~

238 ~~(7) Cancellation, revocation, suspension, or refusal to renew authority to practice as a~~
 239 ~~certified public accountant or as a public accountant by any other state for any cause~~
 240 ~~other than voluntary withdrawal or failure to pay a licensing fee in such other state;~~

241 (1) Failed to demonstrate the qualifications or standards for a license contained in this
 242 chapter, or under the laws, rules, or regulations under which licensure is sought or held;
 243 it shall be incumbent upon the applicant to demonstrate to the satisfaction of the board
 244 that he or she meets all the requirements for the issuance of a license, and, if the board
 245 is not satisfied as to the applicant's qualifications or standards, it may deny a license
 246 without a prior hearing; provided, however, that the applicant shall be allowed to appear
 247 before the board if he or she so desires;

248 (2) Knowingly made misleading, deceptive, untrue, or fraudulent representations in the
 249 practice of public accountancy or on any document connected therewith; practiced fraud
 250 or deceit or intentionally made any false statement in obtaining a license to practice
 251 public accountancy; made a false statement or deceptive registration with the board; or
 252 engaged in dishonesty, fraud, or gross negligence in the practice of public accountancy;

253 (3) Had been convicted of any felony or crime involving moral turpitude in the courts
 254 of this state, any other state, a territory, or a country or in the courts of the United States.

255 As used in this paragraph, the term:

256 (A) 'Conviction' means and includes a finding or verdict of guilty or a plea of guilty,
 257 regardless of whether an appeal of the conviction has been sought;

258 (B) 'Felony' means and includes any offense which, if committed in this state, would
 259 be deemed a felony, without regard to its designation elsewhere.

260 (4)(A) Had been arrested, charged, and sentenced for the commission of any felony or
 261 crime involving moral turpitude when:

262 (i) First offender treatment without adjudication of guilt pursuant to the charge was
 263 granted; or

264 (ii) An adjudication of guilt or sentence was otherwise withheld or not entered on the
 265 charge, except with respect to a plea of nolo contendere.

266 (B) An order entered pursuant to the provisions of Article 3 of Chapter 8 of Title 42
 267 or other first offender treatment shall be conclusive evidence of arrest and sentencing
 268 for such crime.

269 (C) As used in this paragraph, the term 'felony' shall include any offense which, if
 270 committed in this state, would be deemed a felony, without regard to its designation
 271 elsewhere;

- 272 (5) Had his or her license to practice public accountancy revoked, suspended, or annulled
273 by any lawful licensing authority other than the board; had other disciplinary action taken
274 against him or her by any such lawful licensing authority other than the board; was
275 denied a license by any such lawful licensing authority other than the board, pursuant to
276 disciplinary proceedings; or was refused the renewal of a license by any such lawful
277 licensing authority other than the board, pursuant to disciplinary proceedings;
- 278 (6) Engaged in any unprofessional, immoral, unethical, deceptive, or deleterious conduct
279 or practice harmful to the public, which conduct or practice materially affects the fitness
280 of the licensee or applicant to practice public accountancy under this chapter, or of a
281 nature likely to jeopardize the interest of the public, which conduct or practice need not
282 result in actual injury to any person or be directly related to the practice of public
283 accountancy but shows that the licensee or applicant has committed any act or omission
284 which is indicative of bad moral character or untrustworthiness; unprofessional conduct
285 shall also include any departure from, or the failure to conform to, the minimal reasonable
286 standards of acceptable and prevailing practice of public accountancy;
- 287 (7) Knowingly performed any act which in any way aids, assists, procures, advises, or
288 encourages any unlicensed person or any licensee whose license has been suspended or
289 revoked by the board to practice public accountancy or to practice outside the scope of
290 any disciplinary limitation placed upon the licensee by the board;
- 291 (8) Violated a law or any rule or regulation of the board, this state, any other state, the
292 United States, or any other lawful authority, without regard to whether the violation is
293 criminally punishable, which law or rule or regulation relates to or in part regulates the
294 practice of public accountancy, when the licensee or applicant knows or should have
295 known that such action is violative of such law or rule; or violated a lawful order of the
296 board previously entered by the board in a disciplinary hearing, consent decree, or license
297 reinstatement;
- 298 (9) Had been adjudged mentally incompetent by a court of competent jurisdiction within
299 or outside this state; any such adjudication shall automatically suspend the license of any
300 such person and shall prevent the reissuance or renewal of any license so suspended so
301 long as the adjudication of incompetence is in effect;
- 302 (10) Displayed an inability to practice under this chapter with reasonable skill and safety
303 to the public or has become unable to practice public accountancy with reasonable skill
304 and safety to the public by reason of illness or use of alcohol, drugs, narcotics, chemicals,
305 or any other type of material;
- 306 (11) Failed to comply with an order for child support pursuant to Code Section
307 19-11-9.3; it shall be incumbent upon the applicant or licensee to supply a notice of
308 release to the board from the child support agency within the Department of Human

309 Services indicating that the applicant or licensee has come into compliance with an order
 310 for child support so that a license may be issued or granted if all other conditions for
 311 licensure are met;

312 ~~(8)~~(12) Suspension or revocation of the right to practice any profession before any state
 313 or federal agency;

314 ~~(9)~~(13) Failure to furnish evidence of satisfaction of requirements of continuing
 315 professional education as required by the board pursuant to Code Section 43-3-19 or to
 316 meet any conditions with respect to continuing professional education which the board
 317 may have ordered under Code Section 43-3-19;

318 ~~(10)~~(14) Conduct which discredits the accounting profession; or

319 ~~(11)~~(15) Failure of such holder's firm to renew its license under Code Sections 43-3-16
 320 and 43-3-17 or the failure of such firm to comply with any of the provisions of Code
 321 Section 43-3-17."

322 SECTION 12.

323 Said chapter is further amended by revising Code Section 43-3-24, relating to sanctions, as
 324 follows:

325 "43-3-24.

326 (a) After notice and hearing as provided in Code Section 43-3-23, the board may impose
 327 any one or more of the following sanctions in addition to the actions described in Code
 328 Sections 43-3-21, 43-3-22, and 43-3-25 for any of the causes described in Code Sections
 329 43-3-21, 43-3-22, and 43-3-25:

330 (1) Refuse to grant or renew a license to an applicant;

331 (2) Administer a public or private reprimand, provided that a private reprimand shall not
 332 be disclosed to any person except the licensee;

333 (3) Suspend any license for a definite period or for an indefinite period in connection
 334 with any condition that may be attached to the restoration of such license;

335 (4) Limit or restrict any license as the board deems necessary for the protection of the
 336 public;

337 (5) Revoke any license;

338 (6) Condition the penalty upon, or withhold formal disposition pending, the applicant's
 339 or licensee's submission to such care, counseling, or treatment as the board may direct;

340 (7) Impose on a licensee or applicant fees or charges in an amount necessary to
 341 reimburse the board for the administrative and legal costs incurred by the board in
 342 conducting an investigative or disciplinary proceeding;

343 ~~(1)~~(8) Require the licensee to complete successfully the specific courses or types of
 344 continuing professional education as specified by the board in accordance with Code

345 Section 43-3-19 or pass special examinations as specified by the board, all at the cost and
 346 expense of the licensee;

347 ~~(2)~~(9) Require the licensee or firm holding a license to submit to a preissuance review
 348 prior to the issuance of any future reports, in a manner and for a duration as set by the
 349 board by a reviewer selected by the board at the licensee's cost and expense; ~~or~~

350 ~~(3)~~(10) Require a licensee or firm holding a license to submit to a peer review of its
 351 accounting and auditing practices upon such terms and conditions as shall be determined
 352 by the board at the cost and expense of such licensee; or

353 (11) Impose a civil penalty pursuant to Code Section 43-3-25.

354 (b) In addition to and in conjunction with the actions described in subsection (a) of this
 355 Code section, the board may make a finding adverse to the licensee or applicant but
 356 withhold imposition of judgment and penalty or it may impose the judgment and penalty
 357 but suspend enforcement thereof and place the licensee on probation, which may be
 358 vacated upon noncompliance with such reasonable terms as the board may impose."

359 SECTION 13.

360 Said chapter is further amended by adding a new Code section to read as follows:

361 "43-3-24.1.

362 (a) Notwithstanding any other provisions of the law to the contrary, after notice and
 363 hearing, the board may issue a cease and desist order prohibiting any person from violating
 364 the provisions of this chapter by engaging in the practice of public accountancy without a
 365 license.

366 (b) The violation of any cease and desist order of the board issued under subsection (a) of
 367 this Code section shall subject the person violating the order to further proceedings before
 368 the board, and the board shall be authorized to impose a fine not to exceed \$500.00 for each
 369 transaction constituting a violation thereof. Each day that a person practices in violation
 370 of this chapter shall constitute a separate violation.

371 (c) Initial judicial review of the decision of the board entered pursuant to this Code section
 372 shall be available solely in the superior court of the county of domicile of the board.

373 (d) Nothing in this Code section shall be construed to prohibit the board from seeking
 374 remedies otherwise available by law without first seeking a cease and desist order in
 375 accordance with the provisions of this Code section."

376 SECTION 14.

377 Said chapter is further amended by revising subsection (a) of Code Section 43-3-25.1,
 378 relating to confidentiality of applicant information, as follows:

379 "(a) The following shall be available to ~~an applicant~~, the board; and the board's employees
 380 and agents, but shall be treated as confidential, not subject to Article 4 of Chapter 18 of
 381 Title 50, and shall not be disclosed without the approval of the board:

382 (1) Applications and other personal information submitted by applicants, except to the
 383 applicant;

384 (2) Information, favorable or unfavorable, submitted by a reference source concerning
 385 an applicant; and

386 (3) Examination questions and other examination materials."

387 **SECTION 15.**

388 Said chapter is further amended by revising Code Section 43-3-28, relating to reinstatement
 389 of certification or registration, as follows:

390 "43-3-28.

391 Upon written application after a hearing pursuant to Chapter 13 of Title 50, the 'Georgia
 392 Administrative Procedure Act,' the board may recertificate a certified public accountant ~~or~~
 393 ~~reregister a foreign accountant~~ whose certification ~~or registration~~ has been revoked or may
 394 reissue or modify the suspension of a license or substantial equivalency practice privileges
 395 which have been revoked or suspended."

396 **SECTION 16.**

397 Said chapter is further amended by revising subsections (a), (c), (d), and (e) of Code Section
 398 Code Section 43-3-31, relating to use of titles or devices, as follows:

399 "(a) No individual shall assume or use the title or designation 'certified public accountant'
 400 or the abbreviation 'CPA' or any other title, designation, words, letters, abbreviation, sign,
 401 card, or device tending to indicate that such individual is a certified public accountant
 402 unless such individual has received a certificate as a certified public accountant under this
 403 chapter, holds a license, and all of such individual's physical offices in this state are
 404 maintained and licensed as required under Code Sections 43-3-16 and 43-3-17, ~~provided~~
 405 ~~that a foreign accountant who has registered under Code Section 43-3-15 and who holds~~
 406 ~~a license may use the title under which he or she is generally known in his or her country,~~
 407 ~~followed by the name of the country from which he or she received his or her certificate,~~
 408 ~~license, or degree."~~

409 "(c) No individual or firm shall assume or use:

410 (1) Any title or designation likely to be confused with 'certified public accountant,'
 411 including, without limiting the generality of the foregoing, 'certified accountant,' 'enrolled
 412 accountant,' 'licensed accountant,' 'licensed public accountant,' or 'registered accountant';
 413 or

414 (2) Any abbreviation likely to be confused with 'CPA,' including, without limiting the
415 generality of the foregoing, 'C.A.,' 'E.A.,' 'R.A.,' 'L.A.,' or 'L.P.A.:'
416 ~~provided that a foreign accountant registered under Code Section 43-3-15 who holds a~~
417 ~~license in this state and all of whose physical offices in this state are maintained and~~
418 ~~licensed as required under Code Sections 43-3-16 and 43-3-17 may use the title under~~
419 ~~which he or she is generally known in his or her country, followed by the name of the~~
420 ~~country from which he or she received his or her certificate, license, or degree.~~

421 (d) No individual shall sign or affix his or her name or any trade assumed name used by
422 him or her in his or her profession or business to any ~~opinion or certificate~~ report or
423 compiled financial statement that states or implies assurance as to the reliability of any
424 representation or estimate in regard to any person or organization embracing financial or
425 attested information or facts respecting compliance with conditions established by law or
426 contract, including but not limited to statutes, ordinances, rules, regulations, grants, loans,
427 and appropriations, together with any wording accompanying, contained in, or affixed on
428 such ~~opinion or certificate~~ report or compiled financial statement, which indicates that he
429 or she has expert knowledge in accounting or auditing unless he or she holds a license and
430 all of his or her physical offices in this state are maintained and licensed under Code
431 Sections 43-3-16 and 43-3-17, provided that this subsection shall not prohibit any officer,
432 employee, partner, member, or principal of any organization from affixing his or her
433 signature to any statement or report in reference to the affairs of such organization with any
434 wording designating the position, title, or office which he or she holds in such organization,
435 nor shall this subsection prohibit any act of a public official or public employee in the
436 performance of his or her duties as such.

437 (e) No individual shall sign or affix, or cause to be signed or affixed, a firm name to any
438 ~~opinion or certificate~~ report or compiled financial statement that states or implies assurance
439 as to the reliability of any representation or estimate in regard to any person or organization
440 embracing financial or attested information or facts respecting compliance with conditions
441 established by law or contract, including but not limited to statutes, ordinances, regulations,
442 rules, grants, loans, and appropriations, together with any wording accompanying or
443 contained in such ~~opinion or certificate~~ report or compiled financial statement, which
444 indicates that such firm is composed of or employs individuals having expert knowledge
445 in accounting or auditing unless the firm holds a license and all of its physical offices in
446 this state are maintained and licensed as required under Code Sections 43-3-16 and
447 43-3-17."

448 **SECTION 17.**

449 Said chapter is further amended by revising subsection (a) of Code Section 43-3-32, relating
450 to exceptions to operation of chapter, as follows:

451 "(a) Nothing contained in this chapter shall prohibit any individual who is not a certified
452 public accountant from serving as an employee of or an assistant to a certified public
453 accountant or firm of certified public accountants holding a license ~~or a foreign accountant~~
454 ~~registered under Code Section 43-3-15 and holding a license~~, provided that such employee
455 or assistant shall not issue or attest to any accounting or financial statement over his or her
456 name."

457 **SECTION 18.**

458 Chapter 5B of Title 50 of the Official Code of Georgia Annotated, relating to the State
459 Accounting Office, is amended by revising Code Section 50-5B-2, relating to administrative
460 units, as follows:

461 "50-5B-2.

462 (a) The state accounting officer shall establish such units within the State Accounting
463 Office as he or she deems proper for its administration, including The Council of Superior
464 Court Judges of Georgia and the Prosecuting Attorneys' Council of the State of Georgia as
465 separate units with distinct accounting functions, and shall designate persons to be directors
466 and assistant directors of such units to exercise such authority as he or she may delegate
467 to them in writing.

468 ~~(b) The Georgia State Board of Accountancy shall be a division within the State~~
469 ~~Accounting Office. The state accounting officer shall appoint an executive director of the~~
470 ~~Georgia State Board of Accountancy. Such executive director shall have such powers and~~
471 ~~duties as provided under Chapter 3 of Title 43.~~

472 (c) The state accounting officer shall have the authority, within budgetary limitations, to
473 employ as many persons as he or she deems necessary for the administration of the office
474 and for the discharge of the duties of the office. The state accounting officer shall issue all
475 necessary directions, instructions, orders, and rules applicable to such persons. He or she
476 shall have authority, as he or she deems proper, to employ, assign, compensate, and
477 discharge employees of the office within the limitations of the office's appropriation, the
478 requirements of the state system of personnel administration provided for in Chapter 20 of
479 Title 45, and restrictions set forth by law."

480 **SECTION 19.**

481 All laws and parts of laws in conflict with this Act are repealed.