Chapter 673

1963 REPLACEMENT PART

Accountants

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673.010 Definitions. As used in this chapter:

(1) "Board" means the State Board of Accountancy created by ORS 673.410.

(2) "State" means any state, territory or insular possession of the United States, and the District of Columbia.

673.020 Certified public accountants; necessity of certificate and permit; application to partnerships. (1) No person shall assume or use the title or designation "certified public accountant" or the abbreviation "C. P. A." or any other title, designation, words, letters, abbreviation, sign, card or device tending to indicate that such person is a certified public accountant, unless such person has received a certificate as a certified public accountant under ORS 673.040 to 673.080 and holds a permit issued under ORS 673.150 and not revoked or suspended.

(2) No partnership shall assume or use the title or designation "certified public accountants" or the abbreviation "C. P. A.'s" or any other title, designation, words, letters, abbreviation, sign, card or device tending to indicate that such partnership is composed of certified public accountants, unless such partnership is registered as a partnership of certified public accountants under ORS 673.090 and holds a permit issued under ORS 673.150 and not revoked or suspended.

673.030 Public accountants; necessity of license and permit; application to partnerships. (1) No person shall assume or use the title or designation "public accountant" or the abbreviation "P. A." or any other title, designation, words, letters, abbreviation, sign, card or device tending to indicate that such person is a public accountant, unless such person is licensed as a public accountant under ORS 673.100, 673.110, 673.120, 673.140 or section 16 or 20, chapter 381, Oregon Laws 1951, and holds a permit issued under ORS 673.150 and not revoked or suspended, or unless such person has received a certificate as a certified public accountant under ORS 673.040 and 673.080 and holds a permit issued under ORS 673.150 and not revoked or suspended.

(2) No partnership shall assume or use the title or designation "public accountants" or the abbreviation "P. A.'s" or any other title, designation, words, letters, abbreviation, sign, card or device tending to indicate that such partnership is composed of public accountants, unless such partnership is registered as a partnership of public accountants under ORS 673.130 or as a partnership of certified public accountants under ORS 673.090 and holds a permit issued under ORS 673.150 and not revoked or suspended.

673.040 Who may obtain certificate of certified public accountant; list to be kept by board; certified public accountants as public accountants. (1) The certificate of certified public accountant shall be granted by the board to any person who meets the requirements of ORS 673.050 and 673.060.

(2) Any person who has received from the board a certificate of "certified public accountant" and who holds a permit issued under ORS 673.150 shall be styled and known as a "certified public accountant" and may also use the abbreviation of "C.P.A." The board shall keep a list of certified public accountants. Any certified public accountant may also be known as a "public accountant."

673.050 General qualifications for applicants for C. P. A. examination. An applicant for admission to the examination for a certified public accountant certificate shall be a citizen of the United States or have duly declared his intention of becoming a citizen, be a resident of this state, have attained the age of 21 years, be of good moral character, and shall comply with any one of the following:

(1) He shall present satisfactory evidence of graduation from a college or university recognized by the board, and shall have completed 30 or more semester hours or the equivalent thereof in the study of accounting, commercial law, economics and finance, of which at least 20 semester hours or the equivalent thereof shall be in the study of accounting; or

(2) He shall be licensed as a public accountant under this chapter; or

(3) He shall present satisfactory evidence of graduation from a high school with a four-year course or of having acquired an equivalent education, and shall have had two years of public accounting experience or the equivalent thereof satisfactory to the board.

673.060 Qualifications for C. P. A. certificate; scope of the C. P. A. examination; examination to be held by the board; candidate's right to re-examination; examination fees. (1) An applicant for a certifi-

cate of certified public accountant shall have successfully passed written examinations in theory of accounts, accounting practice, auditing, commercial law as affecting accountancy, and such other related subjects as the board may deem advisable, and shall have had two years' public accounting experience or the equivalent thereof satisfactory to the board.

(2) Examinations provided for in this section shall be held by the board and shall take place as often as may be necessary in the opinion of the board, but not less frequently than semiannually. The board may contract with any organization, governmental or private, for examination material and services. All examination papers shall be preserved for a period of at least six months after the notification of grading, and any failed candidate shall upon written request to the board have access to his papers. The board may prescribe a fee not to exceed $10 for the inspection of examination papers.

(3) A candidate who passes a satisfactory examination in at least two subjects or in accounting practice shall have the right to be re-examined in the remaining subjects only, at subsequent examinations held by the board; and if he passes in the remaining subjects within a period of time specified in the rules of the board, he shall be considered to have passed the examination. The board shall recognize the passing in subjects at examinations held prior to August 2, 1951, under the laws of this state as provided for in its rules. The board shall charge each candidate a fee of $30 for each examination provided for in this chapter, which shall be payable by the applicant at the time of making application. Where an applicant has passed in two or more subjects, re-examination of the remaining subjects shall be given the same applicant for a fee of $6 for each subject, accounting practice being considered as two subjects for computation of fees.

673.070 Persons holding C. P. A. certificates under prior laws not required to secure additional certificate. Persons who on August 2, 1951, held certified public accountant certificates theretofore issued under the laws of this state shall not be required to secure additional certificates under this chapter, but shall otherwise be subject to this chapter; and such certificates theretofore issued shall, for all purposes, be considered certificates issued under this chapter and subject to its provisions.

673.080 Reciprocity among states and foreign countries as to C. P. A. certificate; practicing while application is pending. The board may in its discretion waive the examination requirements and issue a certificate as "certified public accountant" to any resident of this state possessing the other qualifications mentioned in ORS 673.050 who is the holder of a certificate as certified public accountant issued under the laws of any state, or who is the holder of a comparable certificate or degree issued in a foreign country. Any person who has filed an application under the provisions of this section for a certificate as certified public accountant may, with the knowledge and approval of the board, engage in the practice of public accounting in this state as a certified public accountant until such time as his application for a certificate is granted or rejected.

673.090 Partnership may register as partnership of certified public accountants; requirements. (1) A partnership engaged in this state in the practice of public accounting may register with the board as a partnership of certified public accountants provided it meets the following requirements:

(a) At least one general partner thereof must be a resident and a certified public accountant in good standing of this state.

(b) Each partner thereof personally engaged within this state in the practice of public accounting as a member thereof must be a certified public accountant of this state in good standing.

(c) Each partner thereof must be a certified public accountant of some state in good standing.

(d) Each principal and manager of an office of the firm in this state must be a certified public accountant in good standing of this state.

(2) Application for such registration must be made upon the affidavit of a general partner of such partnership who is a certified public accountant of this state in good standing, or has applied for a certificate as a certified public accountant under ORS 673.080. The board shall in each case determine whether the applicant is eligible for registration. A partnership which is so registered and which holds a permit issued under ORS 673.150 may use the words "certified public accountants" or the abbre-

viation "C.P.A.'s" in connection with its partnership name. Notification shall be given the board, within one month, after the admission to or withdrawal of a partner from any partnership so registered, or of any change of principal or manager in charge of an office of the firm in this state.

(3) Any registration of a partnership under this section granted in reliance upon the provisions of ORS 673.080 shall terminate forthwith if the board rejects the application under said section of the general partner who signed the application for registration as a partnership, or of any partner personally engaged in the practice of public accounting in the state, or of any principal or manager of such partnership in charge of an office in this state.

673.100 Requisites for obtaining public accountant's license. (1) Any person who meets the requirements of ORS 673.050 regarding applicants for admission to the examination, including the provisions of subsection (1) of that section, and has successfully passed the written examination provided for in ORS 673.060, or the examination provided for by prior law, shall be issued a license under this chapter as a public accountant.

(2) Any person who applies for admission to and takes the examination for a certificate of certified public accountant pursuant to ORS 673.060 and who receives a passing grade in accounting practice shall be issued a license as a public accountant.

673.110 Certain persons serving in Armed Forces on August 2, 1951, may be licensed or may apply for a license as a public accountant after their discharge. (1) Any person serving in the Armed Forces of the United States on August 2, 1951, who immediately prior to entering such service was a resident of this state and held himself out to the public as a public accountant and who was engaged in the practice of public accounting as his principal occupation, or was employed as a staff accountant by a certified public accountant or by a public accountant and regularly assigned to accounting engagements, may be licensed as a public accountant by the board upon filing an application within a period of 12 months from the date of his release or discharge from such service under honorable conditions.

(2) A person serving in the Armed Forces of the United States on August 2, 1951, who would have been entitled to file a declaration pursuant to subsection (1) of section 24, chapter 381, Oregon Laws 1951, if August 2, 1951, had immediately preceded the date on which the person left his civilian occupation by reason of his entry into the Armed Forces of the United States, may file a declaration of intent to apply for a license as a public accountant, as provided in subsection (1) of section 24, chapter 381, Oregon Laws 1951, within one year from the date of his release or discharge from such service under honorable conditions.

673.120 Certain state or federal employes may apply for licenses as public accountants within six months after termination of employment. (1) Any person who has filed a declaration of intent, as provided in either subsection (2) of ORS 673.110 or in subsection (1) of section 24, chapter 381, Oregon Laws 1951, and subsection (2) of this section, and who has submitted evidence satisfactory to the board that he has complied with the requirements thereof, may apply for a license as a public accountant with the board within six months after termination of his employment with the Federal Government or the state, provided he intends, in good faith, to engage in the practice of public accounting in this state as his principal occupation, either as an individual practitioner or as a member of a partnership or as a staff accountant employed within the state by certified public accountants or public accountants.

(2) During the continuation of employment with the Federal Government or the state, application for annual renewal of a declaration of intent filed under subsection (1) of section 24, chapter 381, Oregon Laws 1951, or subsection (2) of ORS 673.110, shall be filed before July 1 of each succeeding year, accompanied by a renewal fee of $5.

673.130 Partnership may register as partnership of public accountants; requirements. (1) A partnership engaged in this state in the practice of public accounting may register with the board as a partnership of public accountants, provided it meets the following requirements:

(a) At least one general partner thereof must be a certified public accountant or a public accountant of this state in good standing.

(b) Each partner personally engaged within this state in the practice of public

accounting as a member thereof must be a certified public accountant or a public accountant of this state in good standing.

(c) Each principal and manager of an office of the firm in this state must be a certified public accountant or a public accountant of this state in good standing.

(2) Application for such registration must be made upon the affidavit of a general partner of such partnership who holds a license to practice in this state as a certified public accountant or as a public accountant. The board shall in each case determine whether the applicant is eligible for registration. A partnership which is so registered and which holds a partnership permit issued under ORS 673.150 may use the words "public accountants" in connection with its partnership name. Notification shall be given the board, within one month, after the admission to or withdrawal of a partner from any partnership so registered, or of any change of principal or manager in charge of an office of the firm in this state.

673.140 Persons designated as "public accountants." Any individual who is licensed and who holds a permit issued under ORS 673.150 shall be styled and known as a "public accountant."

673.150 Permits to engage in practice of public accounting issued; license year defined; fees. (1) Permits to engage in the practice of public accounting, using the title, designation or indications authorized in this chapter, shall be issued by the board to holders of the certificate of "certified public accountant" issued under ORS 673.040 to 673.080 and to persons licensed and partnerships registered under ORS 673.090 to 673.140, or section 16 or 20, chapter 381, Oregon Laws 1951.

(2) The permits shall be for a 12-month period from July 1 of each calendar year, herein called the "license year."

(3) Applications for permits or for renewals of permits may be submitted to the board at any time prior to the commencement of the license year. The fee for the issuance of permits for the first license year shall be $15 and the fee for the issuance of annual renewals shall be $10. Failure to renew a permit before expiration thereof shall not deprive a licensee or holder of a certificate of certified public accountant of the right of renewal, but in such cases a delinquent renewal fee of $12.50 shall be paid for each year of delinquency; provided, however, that no permit shall be renewed after a period of five years from the date of expiration.

673.160 Corporations may not register or be issued a permit; chapter has no application to attorneys. (1) Corporations may not register with the board or be issued a permit under this chapter.

(2) Nothing contained in this chapter shall prevent any corporation which, on August 2, 1951, has been legally organized in the State of Oregon and engaged in the practice of public bookkeeping and accounting from continuing such practice under its corporate form and arrangement.

(3) Nothing in this chapter shall be deemed to be applicable to an attorney at law in connection with his practice.

673.170 Grounds for revocation or suspension of any certificate, registration, license or permit. After notice and hearing as provided in ORS 673.190, the board may revoke or suspend any certificate issued under ORS 673.040 to 673.080, or any registration or license granted under ORS 673.090 to 673.140 or section 16 or 20, chapter 381, Oregon Laws 1951, or may revoke, suspend or refuse to renew any permit issued under ORS 673.150, or may censure the holder of any such permit, for any one or any combination of the following causes:

(1) Fraud or deceit in obtaining a certificate as certified public accountant, or in obtaining registration or license under this chapter, or in obtaining a permit under this chapter.

(2) Dishonesty, fraud or gross negligence in the practice of public accounting.

(3) Violation of any of the provisions of ORS 673.020, 673.030, or 673.310 to 673.350.

(4) Repeated violation of a rule of professional conduct promulgated by the board under the authority granted by this chapter, after warning by the board that such continued violation will constitute grounds for proceedings under this section.

(5) Conviction of a felony under the laws of any state or of the United States.

(6) Conviction of any crime, an essential element of which is dishonesty or fraud, under the laws of any state or of the United States.

(7) Cancelation, revocation, suspension or refusal to renew, authority to practice as a certified public accountant or a public accountant in any state.

(8) Suspension or revocation of the

right to practice before any state or federal agency.

(9) Failure to become a citizen of the United States within six years by any person not a citizen of the United States when he received a certificate as certified public accountant under this chapter, or received a license to practice public accounting under this chapter.

673.180 Grounds for revocation or suspension of partnership registration and permit. (1) After notice and hearing as provided in ORS 673.190, the board shall revoke the registration and permit of a partnership if at any time it does not have all the qualifications prescribed by the section of this chapter under which it qualified for registration.

(2) After notice and hearing as provided in ORS 673.190, the board may revoke or suspend the registration or may revoke, suspend or refuse to renew the permit of a partnership or may censure the holder of any such permit for any of the causes enumerated in ORS 673.170 and for the following additional causes:

(a) The revocation or suspension of the certificate or license, or the revocation or suspension or refusal to renew the permit, of any partner.

(b) The cancellation, revocation, suspension or refusal to renew the authority of the partnership or any partner thereof to practice public accounting in any other state.

673.190 Notice and hearing; failure to appear; rights of accused; issuance of subpenas; rules of evidence; appearance by Attorney General; decision by majority vote. (1)The board may initiate proceedings under this chapter either on its own motion or on the complaint of any person.

(2) A written notice stating the nature of the charges against the accused and the time and place of the hearing before the board on such charges shall be served on the accused not less than 30 days prior to the date of hearing, either personally or by mailing a copy thereof by registered mail to the address of the accused last known to the board.

(3) If, after having been served with the notice of hearing, the accused fails to appear at the hearing and defend, the board may proceed to hear evidence against him and may enter such order as is justified by the evidence, which order shall be final unless he petitions for a review thereof as provided in ORS 673.200; provided, however, that within 30 days from the date of any order, upon a showing of good cause for failing to appear and defend, the board may reopen the proceedings and may permit the accused to submit evidence in his behalf.

(4) At any hearing the accused may appear in person and by counsel, produce evidence and witnesses on his own behalf, cross-examine witnesses, and examine such evidence as may be produced against him. The accused shall be entitled, on application to the board, to the issuance of subpenas to compel the attendance of witnesses on his behalf.

(5) The board or any member thereof may issue subpenas to compel the attendance of witnesses and the production of documents, and may administer oaths, take testimony, hear proofs and receive exhibits in evidence in connection with or upon hearing under this chapter. In case of disobedience to a subpena the board may invoke the aid of any court of this state in requiring the attendance and testimony of witnesses and the production of documentary evidence.

(6) The board shall not be bound by technical rules of evidence.

(7) A stenographic record of the hearing shall be kept and a transcript thereof filed with the board.

(8) At all hearings the Attorney General or one of his assistants shall appear and represent the board.

(9) The decision of the board shall be by majority vote.

673.200 Right to appeal to circuit court from board's decision; appeal from circuit court. (1) A person adversely affected by the board's failure to license or to renew any permit issued under ORS 673.150 or any order of the board may obtain a review thereof by filing a written petition for review with the clerk of the circuit court in the county of his residence or with the clerk of the circuit court of the third judicial district within 30 days after the entry of said order. The petition shall state the grounds upon which the review is asked and shall pray that the order of the board be modified or set aside in whole or in part. A copy of such petition shall forthwith be served upon any member of the board and thereupon the board shall certify and file in the court a transcript of the record upon which the order complained of was entered. The case shall then be tried de novo and the parties shall be

permitted to introduce evidence and to file briefs as in an ordinary case at law. The court may affirm, modify or set aside the board's order in whole or in part, or may remand the case to the board for further evidence, and may, in its discretion, stay the effect of the board's order pending its determination of the case. The court's decision shall have the force and effect of a decree in equity.

(2) Either party may appeal from judgment of the circuit court to the Supreme Court in the manner civil actions may be appealed thereto.

673.210 Reissuance of certificates, licenses and permits. The board may reissue the certificate of any certified public accountant whose certificate has been revoked, or may renew the license of any person whose license has been revoked, or may reissue or modify the suspension of any permit which has been revoked or suspended.

673.220 to 673.300 [Reserved for expansion]

673.310 Words or abbreviations of similar import to certified public accountant, public accountant, C.P.A., or P.A. prohibited. No person, partnership or corporation shall assume or use the title or designation "certified accountant," "chartered accountant," "enrolled accountant," "licensed accountant," "registered accountant" or any other title or designation likely to be confused with "certified public accountant" and "public accountant," or any of the abbreviations "CA," "EA," "RA," or "LA," or similar abbreviations likely to be confused with "CPA" or "PA."

673.320 Affixing signature as an accountant, without having permit, prohibited; exceptions. No person shall affix his signature, with any wording indicating that he is an accountant or auditor, to any accounting or financial statement, or to any opinion on, report on or certificate to any accounting or financial statement, unless he holds a permit issued under ORS 673.150 and not revoked or suspended; provided, however, that the provisions of this section shall not prohibit any officer, employe, partner or principal of any organization from affixing his signature to any statement or report in reference to the financial affairs of said organization with any wording designating the position, title or office which he holds in said organization, nor shall the provisions of this section prohibit any act of a public official or public employe in the performance of his duties as such.

673.330 Affixing partnership name as an accounting firm without permit prohibited. No person shall sign or affix a partnership name, with any wording indicating that it is a partnership composed of accountants or auditors or persons having expert knowledge in accounting or auditing, to any accounting or financial statement, or to any report on or certificate to any accounting or financial statement, unless the partnership holds a permit issued under ORS 673.150 and not revoked or suspended.

673.340 Affixing corporate name as an accounting firm prohibited. No person shall sign or affix a corporate name, with any wording indicating that it is a corporation performing services as accountants or auditors or composed of accountants or auditors or persons having expert knowledge in accounting or auditing, to any accounting or financial statement, or to any report on or certificate to any accounting or financial statement.

673.350 Application of chapter to employes of certified and public accountants, to corporations, to persons licensed in another state. (1) Nothing contained in this chapter shall prohibit any person not a certified public accountant or public accountant from serving as an employe of, or an assistant to, a certified public accountant or public accountant or partnership composed of certified public accountants or public accountants holding a permit to practice under ORS 673.150 or a corporation permitted under this chapter to continue its practice under its corporate form and arrangement; provided that such employe or assistant shall not issue any accounting or financial statement over his name.

(2) Nothing contained in this chapter shall prohibit a certified public accountant or a public accountant of another state from temporarily practicing in this state on professional business incident to his regular practice.

673.360 Board may seek injunctions to restrain violations of chapter. Whenever in the judgment of the board any person has engaged, or is about to engage, in any acts or practices which constitute or will constitute a violation of any of the provisions of ORS 673.020, 673.030 or 673.310 to 673.350,

the board may make application to the appropriate court for an order enjoining such acts or practices, and upon a showing by the board that such person has engaged, or is about to engage, in any such acts or practices, an injunction, restraining order, or such other order as may be granted by the court without bond.

673.370 Acts constituting prima facie evidence that person holds himself out to be a C. P. A. or P. A. The display or uttering by a person of a card, sign, advertisement or other printed, engraved or written instrument or device, bearing a person's name in conjunction with the words "certified public accountant" or "public accountant" or any abbreviation thereof, shall be prima facie evidence in any action brought under ORS 673.360 or 673.990 that the person whose name is so displayed caused or procured the display or uttering of such card, sign, advertisement or other printed, engraved or written instrument or device, and that such person is holding himself out to be a certified public accountant or a public accountant holding a permit under ORS 673.150. In any such action evidence of the commission of a single act prohibited by this chapter shall be sufficient to justify an injunction or a conviction without evidence of a general course of conduct.

673.380 Statements and records remain the property of licensed accountants; express agreement with client excepted. All statements, records, schedules, working papers and memoranda made by a certified public accountant or public accountant incident to or in the course of professional service to clients, except reports submitted to a client, shall be and remain the property of such certified public accountant or public accountant, in the absence of an express agreement between the certified public accountant or public accountant and the client to the contrary.

673.390 to 673.400 [Reserved for expansion]

673.410 State Board of Accountancy; qualifications of members; terms; vacancies. There hereby is established within the Department of Commerce a State Board of Accountancy consisting of five members, to be appointed by the Director of Commerce, with the approval of the Governor. Members of the board shall be citizens of the United States and residents of this state who have held certified public accountant certificates issued under the laws of this state for at least five years, and who are actively engaged in public accounting practice. The members shall be appointed for terms of four years. Vacancies occurring during a term shall be filled by appointment by the Director of Commerce, with the approval of the Governor, for the unexpired term. Upon the expiration of his term of office a member shall continue to serve until his successor is appointed and has qualified. The Director of Commerce shall remove from the board any member whose permit to practice has become void, revoked or suspended, and may, after hearing, remove any member of the board for neglect of duty or other just cause. [Amended by 1963 c.580 §35]

Note: Chapter 580, Oregon Laws 1963, establishing the Department of Commerce, becomes operative not later than July 1, 1964, and stands repealed July 1, 1967.

673.420 Election of board officers; power to adopt regulations and rules of conduct. The board shall elect annually a chairman, a vice chairman and a secretary-treasurer from its members. The board may adopt, and amend from time to time, regulations for the orderly conduct of its affairs and for the administration of this chapter. The board may also prescribe, and amend from time to time, rules of conduct appropriate to establish and maintain a high standard of integrity and dignity in public accounting.

673.430 Majority constitutes quorum; seal; records; authority to employ personnel. A majority of the board shall constitute a quorum for the transaction of business. The board shall have a seal which shall be judicially noticed, and shall keep records of its proceedings. The board may employ clerks, examiners and assistants in the performance of its duties, and pay salaries and necessary expenses.

673.440 Printing and publication of annual register. The board shall have printed and published for public distribution, in September of each year, an annual register which shall contain the names, arranged alphabetically by classifications, of all practitioners holding a permit under this chapter; the names of the members of the board; and such other matters as may be deemed proper by the board. Copies of the registers shall be mailed to each practitioner holding a permit under this chapter.

673.450 Reimbursement of board members. No member of the board or member of a committee of the board shall be paid for his services in the discharge of his official duties, but he shall be reimbursed for his actual and necessary expenses incurred in the discharge of his official duties.

673.460 Receipts and disbursements to be made from special fund. All fees and other moneys received by the board pursuant to the provisions of this chapter shall be kept in a separate fund and expended solely for the purposes of this chapter. No part of this special fund shall revert to the General Fund of this state, except as required by ORS 293.145. The compensation provided by this chapter and all expenses incurred under this chapter shall be paid from this special fund. No compensation or expense incurred under this chapter shall be a charge against the General Fund of this state.

673.470 Annual reports. The board shall file an annual report of its activities with the Director of Commerce, and such report shall include a statement of all receipts and disbursements.

Note: Pursuant to section 8 of chapter 580, Oregon Laws 1963, the Legislative Counsel has substituted "Director of Commerce" for "Governor" in ORS 673.470.

673.480 Administrative committees; purposes and powers. (1) The board shall appoint administrative committees of not less than three nor more than five members who shall be public accountants in active practice in this state, to be selected from a panel, of at least twice the number to be appointed, submitted by the representative organization of public accountants, to perform any of the following duties, and such committees shall be vested with the full powers of the board for such purposes:

(a) To receive and investigate complaints and to initiate and conduct investigations or hearings, with or without the filing of any complaint, and to obtain information and evidence relating to any matter involving the conduct of public accountants, and any violation or alleged violation of any of the provisions of this chapter by public accountants.

(b) To pass upon the qualifications of any applicant for a license as a public accountant. This committee may appoint representatives and designate the areas or localities in which they may act to review and report to the committee on the qualifications of any applicants.

(c) To advise the board in any and all matters affecting public accountants. This committee shall serve as a liaison between the board and the public accountants, shall be kept informed on contemplated actions of the board primarily affecting public accountants, and shall have access to the files of the board for the purpose of carrying out its advisory duties.

(2) The members of administrative committees shall hold office for one year.

(3) Any public accountant or any applicant for a license as a public accountant who is aggrieved by any action taken by an administrative committee may appeal to the board in accordance with rules or regulations prescribed by the board.

673.490 to 673.980 [Reserved for expansion]

673.990 Penalties. Any violation of any of the provisions of ORS 673.020, 673.030 or 673.310 to 673.350 is punishable, upon conviction, by a fine of not more than $500 or by imprisonment in the county jail for not more than one year, or both. Whenever the board has reason to believe that any person is liable to punishment under this section it may certify the facts to the Attorney General, who may, in his discretion, cause appropriate proceedings to be brought.

CERTIFICATE OF LEGISLATIVE COUNSEL

Pursuant to ORS 173.170, I, Sam R. Haley, Legislative Counsel, do hereby certify that I have compared each section printed in this chapter with the original section in the enrolled bill, and that the sections in this chapter are correct copies of the enrolled sections, with the exception of the changes in form permitted by ORS 173.160 and other changes specifically authorized by law.

Done at Salem, Oregon,
on December 1, 1963.

Sam R. Haley
Legislative Counsel

CHAPTER 674

[Reserved for expansion]