

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY
ADMINISTRATIVE CODE

CHAPTER 30-X-1

DEFINITIONS

ALL REFERENCES TO THE LAW OR THE ACTS ARE TO ACT NO. 997 ALABAMA
LAW, REGULAR SESSION, 1973, KNOWN AS THE "PUBLIC ACCOUNTANCY ACT
OF 1973."

TABLE OF CONTENTS

30-X-1-.01 Definitions

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For the purposes of these regulations the following definitions shall apply:

(a) Board. The term Board means the Alabama State Board of Public Accountancy, a public authority created by Section 2 of the Public Accountancy Act of 1973.

(b) State. The term state includes any state, territory, or insular possession of the United States or the District of Columbia. The term State means the State of Alabama.

(c) Certified Public Accountant. A Certified Public Accountant or CPA is a person holding a Certified Public Accountant certificate issued under the laws of the State of Alabama or the accountancy act of another state.

(d) Public Accountant. A Public Accountant is a person holding a permit to practice under the Public Accountancy Act of 1973.

(e) Opinions on Financial Statements. Opinions on financial statements are any reports based on examinations in accordance with generally accepted auditing standards as to whether the presentation of information used for guidance in financial transactions or for accounting for or assessing the status or performance of commercial and noncommercial enterprises, whether public, private, or governmental, is in conformity with generally accepted principles or other comprehensive basis of accounting.

(f) Practice of Public Accounting. The practice of Public Accounting or the practice of Public Accountancy is:

1. Performing services as one skilled in the knowledge and practice of Public Accounting; or

2. Providing Attest services as defined by the following services:

(i) Any audit or other engagement to be performed in accordance with the Statements on Auditing Standards (SAS).

(ii) Any review of a financial statement to be performed in accordance with the Statements on Standards for Accounting and Review Services (SSARS).

(iii) Any engagement to be performed in accordance with the Statements on Standards for Attestation Engagements (SSAE).

(iv) Any engagement to be performed in accordance with the auditing standards of the Public Company Accounting Oversight Board (PCAOB).

(v) The statements on standards specified in this definition shall be adopted by reference by the board pursuant to rule making and shall be those developed for general application by recognized national accountancy organizations such as the AICPA and PCAOB.; or

3. Providing a service of any compilation engagement performed in accordance with Statements on Standards for Accounting and Review Services (SSARS); or

4. Providing a service of any preparation of financial statements engagement performed in accordance with Statements on Standards for Accounting and Review Services (SSARS).

(g) Report. A report is a brief description based on the accountant's professional judgement conveying the nature and extent of services performed and the degree of responsibility assumed for the client's representations contained in the related financial statements.

(h) Good Moral Character. Prima facie evidence of a lack of good moral character includes, but is not limited to: any deferred prosecution agreement involving an admission of wrongdoing, or any criminal conviction, including conviction following a guilty plea or plea nolo contendere, for any felony or any crime, an essential element of which is fraud, dishonesty, deceit, or any other crime which evidences an unfitness of the applicant to practice public accountancy in a competent manner consistent with public protection.

(i) Masculine terms shall also include feminine.

(j) Singular terms shall also include the plural.

Author: Alabama Board of Public Accountancy

Statutory Authority: Code of Ala. 1975, §34-1-3.

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