

Superseded 5/10/2016

58-26a-501 Unlawful conduct.

"Unlawful conduct" includes:

- (1) using "certified public accountant," "public accountant," "CPA," or any other title, designation, words, letters, abbreviation, sign, card, or device tending to indicate that the person is a certified public accountant, unless that person:
 - (a) has a current license as a certified public accountant issued under this chapter; or
 - (b) qualifies for a practice privilege as provided for in Subsection 58-26a-305(1);
- (2) a firm assuming or using "certified public accountant," "CPA," or any other title, designation, words, letters, abbreviation, sign, card, or device tending to indicate that the firm is composed of certified public accountants unless each office of the firm in this state:
 - (a) is registered with the division; and
 - (b) meets the requirements of Subsections 58-26a-302(3)(a)(iii) and (iv);
- (3) signing or affixing to any accounting or financial statement the person's name or any trade or assumed name used in that person's profession or business, with any wording indicating that the person is an auditor, or with any wording indicating that the person has expert knowledge in accounting or auditing, unless that person is licensed under this chapter and all of the person's offices in this state for the practice of public accountancy are maintained and registered as provided in this chapter; and
- (4) except as provided in Section 58-26a-305, engaging in the following conduct if not licensed under this chapter to practice public accountancy:
 - (a) issuing a report on financial statements of any other person, firm, organization, or governmental unit; or
 - (b) issuing a report using any form of language substantially similar to conventional language used by licensees respecting:
 - (i) a review of financial statements; or
 - (ii) a compilation of financial statements.