

IC 25-2.1-12

Chapter 12. Violations

IC 25-2.1-12-1

Foreign country practitioners

Sec. 1. This chapter does not apply to an individual or a firm:

- (1) that holds a designation granted in a foreign country entitling the holder to engage in the practice of accountancy or its equivalent in that country;
- (2) whose activities in Indiana are limited to the provision of professional services to individuals or firms who are residents, to governments, or to business entities of the country in which the individual holds the entitlement;
- (3) that does not issue reports with respect to the financial statements of another individual, firm, or governmental unit in Indiana; and
- (4) that does not use in Indiana any title or designation other than the title or designation under which the individual practices in the individual's country, followed by a translation of the title or designation into the English language, if it is in a different language, and by the name of the country.

As added by P.L.30-1993, SEC.7.

IC 25-2.1-12-2

Reports of financial statements of another; right to issue by person without permit or certificate

Sec. 2. (a) Except as provided in subsection (b), an individual or a firm not holding a valid CPA or public accountant certificate under this article or permit under IC 25-2.1-5 may not issue a report on financial statements of another individual, member, organization, or governmental unit.

(b) Notwithstanding subsection (a):

- (1) an officer, a partner, or an employee of a firm or an organization may sign a statement or report in reference to the financial affairs of the firm or organization with any wording designating the position, title, or office that the signor holds; and
- (2) a public official or employee may, in the performance by an individual of other services, use accounting skills, including the preparation of tax returns, management advisory services, and the preparation of financial statements without the issuance of reports related to those documents.

(c) A CPA or public accountant may not issue a report in standard form upon a compilation of financial information through any form of business that does not hold a valid permit issued under IC 25-2.1-5 unless the report discloses the name of the business through which the individual is issuing the report, and the individual:

- (1) signs the compilation report identifying the individual as a CPA or public accountant; and
- (2) meets the competency requirement provided in applicable

standards.
As added by P.L.30-1993, SEC.7. Amended by P.L.128-2001, SEC.42.

IC 25-2.1-12-3

Applicability of IC 25-2.1-12-2 prohibitions

Sec. 3. The prohibition contained in section 2 of this chapter is applicable to issuance, by an individual or a firm not holding a valid certificate or permit, of a report using any form of language conventionally used by licensees with respect to:

- (1) a review of financial statements; and
- (2) compilation of financial statements.

As added by P.L.30-1993, SEC.7.

IC 25-2.1-12-3.5

Attest services performance prohibited

Sec. 3.5. A holder of a CPA or PA certificate issued under this article may not perform attest services except through a firm that holds a valid permit under IC 25-2.1-5.

As added by P.L.128-2001, SEC.43.

IC 25-2.1-12-4

Individual use of title "CPA"; inactive licensee

Sec. 4. (a) An individual may not use the title or designation "certified public accountant", the abbreviation "CPA", or any other title, designation, words, letters, abbreviation, sign, card, or device tending to indicate that the individual is a certified public accountant unless the individual:

- (1) holds a valid CPA certificate;
 - (2) meets the substantial equivalency standards of this article;
- or
- (3) is an employee of a firm holding a permit under IC 25-2.1-5 and has not been an employee long enough to meet the experience requirement under IC 25-2.1-3-10 for a certificate.

(b) A licensee who has selected inactive status on the licensee's renewal form may not use the title or designation "certified public accountant" or the abbreviation "CPA" unless the title, designation, or abbreviation is immediately followed by the word "inactive".

As added by P.L.30-1993, SEC.7. Amended by P.L.179-1997, SEC.6; P.L.128-2001, SEC.44.

IC 25-2.1-12-5

Firm use of title "CPA"

Sec. 5. A firm may not provide attest services or use the title or designation "certified public accountant", the abbreviation "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:

- (1) the firm holds a valid permit issued under IC 25-2.1-5; and
- (2) ownership of the firm meets the requirements of this article

and the rules adopted by the board.
As added by P.L.30-1993, SEC.7. Amended by P.L.128-2001, SEC.45.

IC 25-2.1-12-6

Individual use of title "PA" or "AP"; inactive licensee

Sec. 6. (a) An individual may not use the title or designation "public accountant" or "accounting practitioner", the abbreviation "PA" or "AP", or any other title, designation, words, letters, abbreviation, sign, card, or device tending to indicate that the individual is a public accountant or an accounting practitioner unless the individual holds a valid certificate.

(b) A licensee who has selected inactive status on the licensee's renewal form may not use the title or designation "public accountant" or "accounting practitioner" or the abbreviation "PA" or the abbreviation "AP" unless the title, designation, or abbreviation is immediately followed by the word "inactive".

As added by P.L.30-1993, SEC.7. Amended by P.L.179-1997, SEC.7; P.L.128-2001, SEC.46.

IC 25-2.1-12-7

Firm use of title "PA"

Sec. 7. A firm not holding a valid permit issued under IC 25-2.1-5 may not use the title or designation "public accountant", the abbreviation "PA", or any other title, designation, words, letters, abbreviation, sign, card, or device tending to indicate that the firm is composed of public accountants.

As added by P.L.30-1993, SEC.7.

IC 25-2.1-12-8

Use of other related titles; prohibition

Sec. 8. (a) An individual or a firm not holding a valid certificate or permit issued under this article may not use the title or designation "certified accountant", "chartered accountant", "enrolled accountant", "licensed accountant", "registered accountant", "accredited accountant", or other title or designation likely to be confused with the titles "certified public accountant" or "public accountant", or "accounting practitioner" or use any of the abbreviations "CA", "LA", "RA", "AA", or similar abbreviation likely to be confused with the abbreviations "CPA", "PA", or "AP".

(b) The title "enrolled agent" or "EA" may only be used by individuals who are so designated by the Internal Revenue Service under 31 CFR 10.

As added by P.L.30-1993, SEC.7. Amended by P.L.128-2001, SEC.47.

IC 25-2.1-12-9

Use of terms by persons or firms without certificate or permit; prohibition

Sec. 9. (a) An individual or a firm not holding a valid certificate

or permit issued under this article may not use a title or designation that includes the words "accountant", "auditor", or "accounting", in connection with any other words, including statements in a report that imply that the individual or firm holds a certificate or permit or has special competence as an accountant or auditor.

(b) Notwithstanding subsection (a), this section does not prohibit an officer, a member, a partner, a public official, an employee, a firm, or an organization from signing a statement in reference to the financial affairs of the firm, office, or organization with any wording designating the position, title, or office that the signor holds.

As added by P.L.30-1993, SEC.7. Amended by P.L.128-2001, SEC.48.

IC 25-2.1-12-10

Repealed

(Repealed by P.L.128-2001, SEC.51.)

IC 25-2.1-12-11

Individual practitioner use of misleading firm name; firm names of successor partners

Sec. 11. An individual licensee may not engage in the practice of accountancy in a firm holding a permit under this article using a professional or firm name or designation that is misleading about:

- (1) the legal form of the firm;
- (2) the individuals who are partners, members, officers, or shareholders of the firm; or
- (3) any other matter.

However, the names of former partners or shareholders may be included in the name of a firm or a firm's successor.

As added by P.L.30-1993, SEC.7. Amended by P.L.128-2001, SEC.49.

IC 25-2.1-12-12

Use of initials "P.A." by physician assistant

Sec. 12. Use of the initials "P.A." by a physician assistant who is authorized to use the initials "P.A." by IC 25-27.5 is not a violation of this chapter.

As added by P.L.227-1993, SEC.9.