

**Accounting, Board of Examiners in Accountancy, Authority of.**

The board of examiners are vested with a judgment and discretion as to who are entitled to receive a certificate as a public accountant.

Helena, Montana, July 28, 1909.

Mr. Donald Arthur,  
Secretary of Board of Examiners in Accountancy,  
Butte, Montana.

Dear Sir:

I am in receipt of your letter of July 20, wherein you submit for my official opinion the question as to whether or not persons "in salaried positions recording, or supervising the recording of, the transactions of companies or individuals, but who also perform for their principals work of the nature of public accounting," are entitled to receive from your board a certificate as public accountant, under clause 3, section 4, chapter 39, laws of 1909.

It seems that persons "recording or supervising the recording of transactions of companies or individuals," are not public accountants in the sense contemplated by chapter 39, laws of 1909. However, if they "perform for their principal work of the nature of public accounting," that might be sufficient to bring them within the meaning of the term "public accountant." However, my understanding of that term would include only those persons who perform auditing or accounting at the call of the public generally and not as a duty devolving upon one as the result of private employment.

Whether or not an applicant under clause 3 of section 4, chapter 39, is eligible is hardly a question for legal interpretation, but should be properly left to the judgment and discretion of the examining board.

Yours very truly,

ALBERT J. GALEN,  
Attorney General.