

**§12228. Certified public accountants; qualifications****1. Certificate grant.**

[PL 2009, c. 242, §5 (RP).]

**1-A. Qualifications for licensure.** A person who meets the good character, education, examination and experience requirements of this section is eligible to apply for licensure as a certified public accountant pursuant to section 12230.

[PL 2009, c. 242, §6 (NEW).]

**2. Good character.** "Good character" for the purposes of this section means lack of a history of dishonest or felonious acts. The board may refuse to grant a certificate on the ground of failure to satisfy this requirement only if there is a substantial connection between the lack of good character of the applicant and the professional responsibilities of a licensee and if the finding by the board of lack of good character is supported by clear and convincing evidence. When an applicant is found to be unqualified for a certificate because of a lack of good character, the board shall furnish the applicant a statement containing the findings of the board, a complete record of the evidence upon which the determination was based and a notice of the applicant's right of appeal under the Maine Administrative Procedure Act, Title 5, chapter 375.

[PL 2007, c. 695, Pt. A, §37 (RPR).]

**3. Education requirement.** The education requirement for a license is as follows:

A. [PL 2005, c. 347, Pt. D, §1 (RP).]

B. At least 150 semester hours of education, including a minimum 4-year baccalaureate or higher degree conferred by a college or university acceptable to the board, the total educational program to include basic courses in accounting and auditing determined to be appropriate under board rules. Rules adopted by the board pursuant to this paragraph are routine technical rules as defined in Title 5, chapter 375, subchapter 2-A; and [PL 2007, c. 695, Pt. A, §37 (RPR).]

C. An examination applicant who has successfully completed the basic courses in accounting and auditing required by paragraph B and who expects to complete a minimum 4-year baccalaureate or higher degree required in paragraph B within 120 days following the examination is eligible to take the examination. Grades may not be released, nor may credit for the examination or any part of the examination be given to the applicant unless the degree required in paragraph B is completed within 120 days following the examination or within such time as the board in its sole discretion may determine. [PL 2011, c. 478, §1 (AMD).]

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**4. Examination.** An applicant is required to pass an examination approved by the board to test the applicant's knowledge of the subjects of accounting and auditing and such other related subjects as the board may specify by rule in order to qualify for a certificate. Rules adopted pursuant to this section are routine technical rules as defined in Title 5, chapter 375, subchapter 2-A. The board may make the use of all or any part of the Uniform Certified Public Accountant Examination and the Advisory Grading Service of the American Institute of Certified Public Accountants or any other examination approved by the board and may contract with 3rd parties to perform such administrative services with respect to the examination as it considers appropriate to assist it in performing its duties under this section.

[PL 2007, c. 695, Pt. A, §37 (RPR).]

**5. Examination; passing.**

[PL 2003, c. 204, Pt. E, §2 (RP).]

**6. Examination; credits.** An applicant must be given credit for any and all parts of an examination passed in another state if that credit would have been given, under then applicable requirements, if the applicant had taken the examination in this State.  
[PL 2007, c. 695, Pt. A, §37 (RPR).]

**7. Waiver.** The board may, in particular cases, waive or defer any of the requirements of subsection 6 regarding the circumstances in which the various sections of the examination must be passed upon a showing that, by reason of circumstances beyond the applicant's control, the applicant was unable to meet that requirement.  
[PL 2007, c. 695, Pt. A, §37 (RPR).]

**8. Administration fee.**  
[PL 2007, c. 402, Pt. Z, §11 (RP).]

**9. Out-of-state examination.** An applicant who has been given credit for any or all parts of an examination passed in another state as provided in subsection 6 must pay the fee as set under section 12203.  
[PL 2007, c. 695, Pt. A, §37 (RPR).]

**10. Experience.** For initial issuance of a license under section 12230, an applicant must demonstrate 2 years of experience under the direction of a certified public accountant licensed by any state or territory of the United States or equivalent direction, as determined by the board, by a licensed professional in another country and must meet the other requirements prescribed by the board by rule. The applicant's experience must include the use of accounting or auditing skills, including the issuance of reports, and at least one of the following: the provision of management advisory, financial advisory or consulting services; the preparation of tax returns; the furnishing of advice on tax matters; or equivalent activities defined by the board by rule. Board rules adopted pursuant to this subsection are routine technical rules as defined in Title 5, chapter 375, subchapter 2-A. To the extent the applicant's experience is as a revenue agent or in a similar position engaged in the examination of personal and corporate income tax returns for the Bureau of Revenue Services, the applicant receives credit at the rate of 50% toward the experience required by this subsection. To the extent the applicant's experience is as an examiner engaged in financial examinations for the Bureau of Insurance, the applicant receives credit under this subsection if that experience meets the following standards:

A. Examinations are performed in conformity with the Examiners' Handbook published by the National Association of Insurance Commissioners or its successor or other organization approved by the board; [PL 2007, c. 695, Pt. A, §37 (RPR).]

B. Working papers prepared by the examiners are in conformity with generally accepted auditing standards and are subject to a review by a supervisor who is a certified public accountant; [PL 2019, c. 656, §1 (AMD).]

C. Written reports of examination are prepared in conformity with the Examiners' Handbook published by the National Association of Insurance Commissioners or its successor or other organization approved by the board. All examiners working on the examinations must participate in the preparation of the report; [PL 2007, c. 695, Pt. A, §37 (RPR).]

D. Reports of examination are prepared in accordance with statutory accounting principles. All examiners working on the examinations must participate in the preparation of the financial statements and corresponding note disclosures; and [PL 2007, c. 695, Pt. A, §37 (RPR).]

E. All examiners assigned to an examination must participate in the planning of the examination and the planning phase conforms to the Examiners' Handbook published by the National Association of Insurance Commissioners or its successor or other organization approved by the board and generally accepted auditing standards. [PL 2007, c. 695, Pt. A, §37 (RPR).]

To the extent the applicant's experience is as an auditor engaged in audits for the Office of the State Auditor, the applicant receives credit under this subsection if working papers prepared by the auditor are in conformity with generally accepted auditing standards and are subject to a review by a supervisor who is a certified public accountant.

[PL 2019, c. 656, §1 (AMD).]

**11. Board discretion.** The members of the board have the full and sole responsibility for the determination of the qualifications of applicants for the license of "certified public accountant." Only persons recommended by the board may be granted the license of "certified public accountant."

[PL 2009, c. 242, §9 (AMD).]

**12. Substantial equivalency.**

[PL 2007, c. 384, §5 (RP).]

**13. Foreign designation.**

[PL 2007, c. 384, §6 (RP).]

**14. Action by foreign jurisdiction.**

[PL 2007, c. 384, §7 (RP).]

**15. Authority.**

[PL 2007, c. 384, §8 (RP).]

#### SECTION HISTORY

PL 1987, c. 489, §2 (NEW). PL 1989, c. 450, §49 (AMD). PL 1993, c. 634, §C1 (AMD). PL 1995, c. 353, §§23,24 (AMD). PL 1997, c. 265, §§2-6 (AMD). PL 1997, c. 526, §14 (AMD). PL 1999, c. 224, §1 (AMD). PL 1999, c. 245, §§3-5 (AMD). RR 2003, c. 1, §33 (COR). PL 2003, c. 204, §§E1-3 (AMD). PL 2003, c. 688, Pt. A, §53 (AMD). PL 2003, c. 688, §C21 (AMD). PL 2005, c. 347, §§D1-3 (AMD). PL 2007, c. 384, §§3-8 (AMD). PL 2007, c. 402, Pt. Z, §11 (AMD). PL 2007, c. 695, Pt. A, §37 (RPR). PL 2009, c. 242, §§5-9 (AMD). PL 2011, c. 478, §1 (AMD). PL 2015, c. 110, §7 (AMD). PL 2019, c. 656, §1 (AMD).

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