

### **325.380 Restrictions on use of title.**

- (1) No person shall assume or use the title or designation "certified public accountant," "public accountant," or the abbreviation "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 the person holds a license issued under this chapter or qualifies for a practice privilege under KRS 325.282.
- (2) No firm shall assume or use the title or designation "certified public accountants," "public accountants," or the abbreviation "CPA's" 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 the firm:
  - (a) Holds a license issued under this chapter which has not been revoked or suspended, and all offices of the firm in this state are maintained as required under this chapter; or
  - (b) Is authorized to do so as provided for in KRS 325.301.
- (3) No individuals or firm shall assume or use the title or designation "certified accountant," "chartered accountant," "enrolled accountant," "licensed accountant," "registered accountant," "accredited auditor," "accounting practitioner," "accredited accountant," "expert accountant," "expert auditor," "certified auditor," or any other title or designation likely to be confused with "certified public accountant" and "public accountant" or any of the abbreviations "CA," "AP," "PA," "RA," "LA," or "AA" or similar abbreviations likely to be confused with "CPA."
- (4) No person or firm shall sign or affix his name or a firm name to any document or prepare or issue any document which indicates that the person or firm performed attest services or a compilation or that includes any language which indicates that the person or the firm has expert knowledge in performing attest services or a compilation, unless the person or firm holds a license to practice issued under this chapter or is exempt from having to obtain a license pursuant to KRS 325.301. This prohibition shall be applicable to issuance by any unlicensed person or firm of a report using any form of language conventionally used by licensees with respect to a compilation of financial statements. The board shall issue safe harbor language, to be defined by the promulgation of administrative regulations, that nonlicensees may use in connection with a compilation of financial information. The provisions of this subsection shall not prohibit any officer, employee, partner, or principal of any organization from affixing his signature to any statement or report in reference to the financial affairs of the organization with any wording designating the position, title, or office which he holds in the organization, nor shall the provisions of this subsection prohibit any act of a public official or public employee in the performance of his duties.
- (5) No person shall assume or use the title or designation "certified public accountant" or "public accountant" in conjunction with names indicating or implying that there is a firm, or in conjunction with the designation "and Company" or "and Associates" or a similar designation if there is in fact no bona fide firm licensed under this chapter or exempted from licensure under KRS 325.301.

- (6) No person or firm holding a license under this chapter shall use a professional or firm name or designation which contains the names of any nonlicensees, is misleading as to the legal form of the firm, or as to the persons who are partners, officers, shareholders, or any other owners of the firm, or as to any other matters. If more than one (1) certified public accountant has an ownership interest in the firm, the names of one (1) or more deceased, retired, or withdrawn partners, shareholders, or other certified public accountants with an ownership interest may be included in the name of a firm or its successor.
- (7) If the death or retirement of a certified public accountant results in a firm having only one (1) certified public accountant with an ownership interest, the board may permit the firm to continue to use the firm name for no more than two (2) years from the certified public accountant's respective death or retirement.

**Effective:** July 15, 2008

**History:** Amended 2008 Ky. Acts ch. 101, sec. 7, effective July 15, 2008. -- Amended 2002 Ky. Acts ch. 62, sec. 3, effective July 15, 2002. -- Amended 2000 Ky. Acts ch. 99, sec. 13, effective July 14, 2000. -- Amended 1996 Ky. Acts ch. 24, sec. 3, effective July 15, 1996. -- Amended 1994 Ky. Acts ch. 248, sec. 10, effective July 15, 1994. -- Amended 1990 Ky. Acts ch. 285, sec. 12, effective July 13, 1990. -- Amended 1984 Ky. Acts ch. 117, sec. 15, effective July 13, 1984. -- Amended 1976 Ky. Acts ch. 116, sec. 13. -- Amended 1968 Ky. Acts ch. 143, sec. 9. -- Created 1946 Ky. Acts ch. 210, sec. 13.