

acres, more or less, covering four whole and two one-half city blocks, lying between Eighth and Tenth Streets and extending from Ann Street on the north to a point about one hundred and twenty-five feet north of the north line of Nun Street, in the city of Wilmington, county of New Hanover, State of North Carolina.

Approved, February 17, 1923.

CHAP. 94.—An Act To create a board of accountancy for the District of Columbia, and for other purposes.

February 17, 1923
[S. 2531.]
[Public, No. 427.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That any person who has received from the board of accountancy, hereinafter created, a certificate of his qualifications to practice as a public accountant shall be known and styled as a "certified public accountant," and no other person, and no partnership all of the members of which have not received such certificate, and no corporation shall assume such title or the title of "certified accountant" or the abbreviation "C. P. A.," or any other words, letters, or abbreviations tending to indicate that the person, firm, or corporation so using the same is a certified public accountant.

District of Columbia.
Public accountants.
Persons qualified to act as.

SEC. 2. That for the purpose of this Act a public accountant is hereby defined as a person skilled in the knowledge and science of accounting, who holds himself out to the public as a practicing accountant for compensation, and who maintains an office for the transaction of business as such, whose time during the regular business hours of the day is devoted to the practice of accounting as a professional public accountant.

Occupation defined.

SEC. 3. That there is hereby created a board of accountancy in and for the District of Columbia, to consist of three members, to be appointed by the Commissioners of the District of Columbia, and who, with the exception of the members first to be appointed, shall be the holders of certificates issued under the provisions of this Act. The members of the board first to be appointed shall be skilled in the knowledge, science, and practice of accounting, and shall have been actively engaged as professional public accountants within the District of Columbia for a period of at least three years, and shall hold office, one for one year, one for two years, and one for three years, and until their successors are appointed and qualified. The term of each member is to be designated by the commissioners in each appointment. Their successors shall be appointed for terms of three years from the dates as aforesaid and until their successors are appointed and qualified. The commissioners may, after full hearing, remove any member of the board for neglect of duty or other just cause. The board shall organize by the election of a president and a secretary and a treasurer, and may make all rules and regulations necessary to carry into effect the purposes of this Act. Any two members acting as a board shall constitute a quorum for the transaction of business.

Board of accountancy.
Creation and appointment of.

Qualifications and tenure.

Organization, etc.

SEC. 4. That the board of accountancy shall not grant a certificate as a certified public accountant to any person other than (a) a citizen of the United States, or one who has duly declared his or her intention of becoming such citizen, who is over the age of twenty-one years, and (b) of good moral character, (c) who is a graduate of a high school with a four years' course or has had an equivalent education, or who, in the opinion of the board, has had sufficient commercial experience in accounting, and (d) who has received a diploma from some recognized school of accountancy and has had one year's experience in the employment of a practicing certified

Issue of certificates.
Requirements.
Citizenship, character, and educational training.

Holder of diploma, experience, etc.

Having passed examination of board.

Provisos.
Certificate may be withheld until service of two years proven.

Service in auditing commercial books, etc., accepted in lieu of employment by public accountant.

Waiving provisions subject to unanimous vote of board.

Examinations.

Certificates issued without examination.

Holders of equivalent certificates, under State, etc., laws.

In a foreign country.

Practicing in the District for three years prior hereto.

Conditions, etc.

Revocation of certificates.

Proviso.
Notice of cause therefor, etc.

Hearings.

public accountant, or has had three years' experience in the employ of a practicing certified public accountant, and (e) except under the provisions of section 6 of this Act, who shall have successfully passed examinations in the theory and practice of general accounting, in commercial law as affecting accountancy, and in such other related subjects as the board may deem advisable: *Provided*, That the board of accountancy may waive the provision for accounting experience as set forth in clause (d) above, and in lieu thereof may hold in abeyance a certificate to any person who shall otherwise have qualified until such time as the applicant can prove to have served two years in the employ of a practicing certified public accountant: *Provided further*, That the board may waive the requirement for service in the employ of a practicing certified public accountant, as set forth in clause (d) above, in the case of any person who has had not less than five years' actual and continuous experience in auditing the books and accounts of other persons in three or more distinct lines of commercial business, but nothing contained in this Act shall be construed as granting any power to waive any provision of this Act other than as set forth herein, nor shall any such waiver be granted except by the unanimous vote of the members of the board.

SEC. 5. That all examinations provided for herein shall be conducted by the board. The examination shall take place as often as may be necessary in the opinion of the board, but not less frequently than once each year. The time and place of holding examinations shall be duly advertised for not less than three days in one daily newspaper published in the District of Columbia, beginning not less than thirty days prior to the date of each examination.

SEC. 6. That the board of accountancy may, in its discretion, waive the examination and issue a certificate as certified public accountant to any person possessing the qualifications mentioned in section 4 of this Act who is the holder of a certificate as certified public accountant issued under the laws of any State or Territory which extends similar privilege to certified public accountants of the District of Columbia, provided the requirements for such certificate in the State or Territory which has granted it to the applicant are, in the opinion of the board, equivalent to those herein required; or who is the holder of a certificate as certified public accountant, or the equivalent thereof, issued in any foreign country, provided the requirements for such certificates are, in the opinion of the board, equivalent to those herein required; or who has been practicing as a public accountant in the District of Columbia for more than three consecutive years next preceding the passage of this Act, whose qualifications are, in the opinion of the board, equivalent to those required by section 4 of this Act, and who shall apply in writing to the board for such certificate within six months after the passage of this Act.

SEC. 7. That the board of accountancy may revoke any certificate issued under this Act for unprofessional conduct or other sufficient cause: *Provided*, That notice of the cause for such contemplated action and the date of the hearing thereon by the board shall have been mailed to the holder of such certificate at his or her registered address at least twenty days before such hearing. No certificate issued under this Act shall be revoked until the board shall have held such hearing, but the nonappearance of the holder of any certificate, after notice as herein provided, shall not prevent such hearing. At all such hearings the corporation counsel of the District of Columbia or one of his assistants designated by him shall appear and represent the interests of the public.

SEC. 8. That the board of accountancy shall charge for the examinations, together with certificates to successful applicants, provided for in this Act, a fee of \$25. This fee shall be payable by the applicant at the time of making his or her initial application. Should the applicant fail to pass the required examination subsequent examinations will be given the same applicant for an additional fee of \$10 for each examination. From the fees collected under this Act the board shall pay all expenses incident to the examinations, the expenses of issuing certificates, and traveling expenses of the members of the board while performing their duties under this Act; and if any surplus remain on the 30th day of June of each year the members of the board shall be paid therefrom such reasonable compensation for actual time employed as the Commissioners of the District of Columbia may determine; and the remaining surplus, if any, shall be covered into the Treasury of the United States to the credit of the District of Columbia: *Provided*, That no expenses incurred under this Act shall be a charge against the funds of the United States nor the District of Columbia. The board shall annually report the number of certificates issued and the receipts and expenses under this Act during each fiscal year to the Commissioners of the District of Columbia.

Fees to be charged.

Expenses of board payable from fees.

Disposal of surplus.

Provided. No public charge for expenses.

SEC. 9. That if any person shall represent himself or herself to the public as having received a certificate as provided for in this Act, or shall assume to practice as a certified public accountant without having received such certificate, or if any person having received such certificate, shall hereafter lose the same by revocation, as provided for in this Act, and shall continue to practice as certified public accountant, or use such title or any other title mentioned in section 1 of this Act, or if any person shall violate any of the provisions of this Act, such person shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine not exceeding \$500, or by imprisonment not exceeding six months, or by both fine and imprisonment, in the discretion of the court.

Penalty for false representations, etc., as to certificates.

Approved, February 17, 1923.

CHAP. 95.—An Act To equalize pensions of retired policemen and firemen of the District of Columbia, and for other purposes.

February 17, 1923.

[S. 3169.]

[Public, No. 423.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That on and after the passage of this Act all persons upon the pension rolls of the police and fire departments of the District of Columbia who were granted relief in accordance with laws enacted prior to December 5, 1919, shall receive such relief as is allowable under existing law, and all persons now or hereafter receiving relief from the policemen and firemen's relief fund shall also be entitled to all pension benefits resulting from any increase in pay that has or may hereafter be granted by Congress: *Provided*, That no arrears of pension shall be granted for any period prior to an application for an increase in pension under the provisions of this Act: *Provided further*, That any widow entitled to relief from the policemen and firemen's relief fund may hereafter receive not more than \$60 per month.

District of Columbia. Persons on policemen, etc., relief fund rolls, to receive pension on basis of existing law. Vol. 41, p. 363.

Provided. No arrears.

Allowance to widows increased. Vol. 39, p. 719, amended.

Amendment.

SEC. 2. That all Acts and parts of Acts to the extent that they are inconsistent with this Act are hereby repealed.

Approved, February 17, 1923.