

September 10, 2001

**ERRATA
ADVISORY OPINION 01-30**

Please note that the attached Advisory Opinion 01-30 has been corrected to include the word “not” in the last paragraph of the first page, thus correctly reading:

“Also, you point out that you do not have a vote on whether to continue to use the Uniform CPA Examination; ...

Please substitute the enclosed copy for the original and destroy the incorrect page.

Thank you for your continuing interest in the work of the Executive Branch Ethics Commission. Please call the office if you have questions.

Jo Ledford
Executive Assistant

EXECUTIVE BRANCH ETHICS COMMISSION
ADVISORY OPINION 01-30

August 10, 2001

RE: Reconsideration of Advisory Opinion 00-70

DECISION: Uphold Original Opinion.

This opinion is in response to your July 25, 2001, request for a reconsideration of Advisory Opinion 00-70. This matter was reviewed at the August 10, 2001, meeting of the Executive Branch Ethics Commission (“Commission”) and the following opinion is issued.

You provide the additional relevant facts as follows. In Advisory Opinion 00-70, the Commission advised that you should not accept payment for travel expenses from the American Institute of Certified Public Accountants (“AICPA”) for duties performed while serving on a committee for the AICPA. In that Opinion, the Commission referred to Advisory Opinions 00-52 and 00-59. Since then, the Commission issued Advisory Opinion 01-10 reversing its opinion Advisory Opinion 00-52. You believe that the circumstances regarding the acceptance of travel expenses in your situation are similar to those in Advisory Opinion 00-52.

As noted in Advisory Opinion 01-10, those seeking to become licensed as building inspectors must pass an examination required by an administrative regulation. Similarly, pursuant to 201 KAR 1:050 and 1:130, those seeking to become licensed to practice as a certified public accountant must successfully complete the Uniform Certified Public Accountants Examination. This examination is the only one used by all 50 states to determine if applicants may be licensed as Certified Public Accountants (“CPAs”). Since this is the sole licensing examination, it must be used by the Board in deciding if one may be licensed as a CPA. Also, you point out that you do not have a vote on whether to continue to use the Uniform CPA Examination; this decision is solely up to the Board members and would necessitate amending the administrative regulation. You request the Commission to reconsider and reverse Advisory Opinion 00-70.

EXECUTIVE BRANCH ETHICS COMMISSION

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The Commission does not disagree that because the Uniform CPA Examination is required by regulation, and thus no decisions are being made by you or the Board regarding the Examination, no conflict would exist if you were to accept travel expense payment or reimbursement from the AICPA if that were the only issue relevant in this matter. However, as stated in Advisory Opinion 00-70, another issue exists in that the AICPA's purpose is to represent CPAs who are regulated by the Board. Thus, although the Commission believes an actual conflict may not exist, the law requires that neither you, nor the Board, may accept travel expense payment or reimbursement from the AICPA and it upholds the original Advisory Opinion 00-70 addressing this request. Also, see Advisory Opinion 00-74, enclosed.

Enclosure: Advisory Opinion 00-74