

**17-12-108. CPA construed.**

Whenever any statute or regulation requires that reports, financial statements, and other documents for submission to any department, board, or agency of this state be prepared by CPAs, the requirements shall be construed to mean registered public accountants or certified public accountants.

**History.** Acts 1975, No. 160, § 5; 1977, No. 183, § 1; 1979, No. 432, § 3; A.S.A. 1947, § 71-615.