

## **Consumer Information Accounting Services in Wyoming**

*A CPA should at all times maintain independence of thought and action, hold the affairs of clients in strict confidence, strive continuously to improve professional skills, observe generally accepted principles and standards, promote sound and informative financial reporting, uphold the dignity and honor of the accounting profession, and maintain high standards of personal conduct.*

### **Consumer Alert!**

Consumers can now purchase public accounting services on the Internet. This may be a convenient way to obtain services, but "buyer beware". Providers may be located anywhere in the world and may or may not be qualified or licensed to provide services. If the individual is not certified in Wyoming, it is unlikely that the Board will be able to assist you if you encounter problems with their services!!

### **What You Should Know About Accountants and Their Services**

Certified Public Accountants (CPAs), Public Accountants, Accountants, Tax Preparers, and others provide accounting services in Wyoming. Only Certified Public Accountants (CPAs) are "licensed" and regulated by the laws of the State of Wyoming. It is unlawful for any person or firm to use the CPA designation unless that person or firm holds a Wyoming certificate or permit issued by the Board. To determine if an individual or firm is certified or permitted in Wyoming **search the database** located in the left-hand links column.

- Selecting a CPA Or PA?
  - A CPA is a professional who has met the education, examination, and experience requirements of Wyoming law and holds an active Wyoming certificate.
  - A PA is an individual who provides accounting services to the public. Any person, regardless of their qualifications or educational background, can provide accounting services as a public accountant.
  - Any audit performed for a government agency must be performed by a licensed accountant, only CPAs are licensed in Wyoming. Certain state statutes also require audits be performed by CPAs. Be certain you are aware of all the requirements imposed by various entities before you select an accountant to perform services.
  
- Tips and Suggestions
  - Verify information about a practitioner or firm. Does the firm provide the same information by telephone as they do on the Internet? Does the physical address on the Internet match the address on the Board's database? Does the web site display the certificate or permit number of the licensed individual or firm? Inquire whether there have been any disciplinary actions against the permit or certificate holder.
  - Interview the practitioner to insure the needed services can be provided. Inquire about procedures for providing and receiving information. Inquire about timeliness, accuracy, and confidentiality.
  - Make certain you receive an engagement letter or other written documentation that details the work to be performed for you – before any work is done! The engagement letter should specify what services will be provided, who will perform the services and the cost of the services.
  - Ask about office hours. Is the office open year round? Will the accountant take telephone inquiries?
  
- Complaints

Any person who has discovered an ethical or competency problem with a licensed Certified Public Accountant may file a complaint with the Board. Consumers should be aware that the Board has no jurisdiction over unlicensed public accountants.