

1978 WL 35165 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

October 12, 1978

\*1 R. Larry Kight  
Director  
S. C. Board of Accountancy  
Post Office Box 11376  
Columbia, South Carolina 29211

Dear Mr. Kight:

This is to acknowledge receipt of and thank you for your letter of September 27, 1978, in regard to Rule 1-7(d) of the Rules of the South Carolina Board of Accountancy. You inquire whether experience received in a foreign country will satisfy the requirements of [Regulation 1-7\(d\)](#), which requires two (2) years experience in the employ of a certified public accountant or three (3) years in the employ of a public accountant. This question necessarily depends upon whether the term 'certified public accountant' should be strictly construed so that employment by a chartered accountant, for example, would not meet this criteria. It is my personal opinion that the Board in its Regulation did not intend to limit the experience requirement to employment within the United States under a CPA or PA. Rather, I believe that the Board probably intended that employment experience under the equivalent of a CPA or PA would satisfy the requirements of [Regulation 1-7\(d\)](#). Clearly, an administrative agency may construe the rules and regulations enacted by it, just as it may construe the statute which it administers. While the court, rather than the agency, will have the ultimate determination of the true construction or interpretation of a rule, the court will give great weight to the construction or interpretation placed on the regulation by the concerned agency. 2 Am.Jur.2d, [Administrative Law](#), Section 306; [Udall v. Tallman](#), 380 U.S. 1, 85 S.Ct. 792, 13 L.Ed.2d 616 (1965); [South Carolina State Highway Department v. The Fort Fetterman](#), 177 F.Supp. 76 (1959).

If the Board can determine that a chartered accountant in India is equivalent to a certified public accountant in the United States, then I believe it is a reasonable interpretation by the Board of its Regulation to permit that experience to qualify under [Regulation 1-7\(d\)](#).

If I can be of further assistance to you in this matter, please do not hesitate to contact me.

Very truly yours,

Richard B. Kale, Jr.  
Assistant Attorney General

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