KENTUCKY INSTITUTE FOR ACCOUNTANCY,
Nicholasville, Ky., July 17, 1967.

Hon. CARL D. PERKINS,
Chairman, Committee on Education and Labor,
House of Representatives,
Washington, D.C.

DEAR MR. PERKINS: We are writing this letter on behalf of the members of the Kentucky Institute for Accountancy who would be ineligible to conduct services for various organizations and agencies under the Economic Opportunity Act as a result of the language in your bill, H.R. 8311.

The Kentucky Institute is referring particularly to the provisions of Section 243(a) which provides that "the statement may be furnished by a certified public accountant, a duly licensed public accountant or, in the case of a public agency, the appropriate public financial officer who accepts responsibility for providing required financial services to that agency."

Our particular concern is with the exclusive reference to certified public accountants and licensed public accountants who are either certified or licensed under state law. In Kentucky only certified public accountants have been licensed under Kentucky law since 1946. As a result, only forty eight (48) counties in Kentucky have a certified public accountant in it. In view of this situation with respect to H.R. 8311 you would deny ethical, experienced accountants the right to participate in various OEO programs. Not only is this unfair to the accountants affected—but it would result in problems for the various OEO organizations seeking accountants in the other seventy two (72) counties of our State.

The Kentucky Institute for Accountancy was organized by the non-certified accountants of Kentucky and has devoted all its energies, abilities, time, and finances toward upgrading the standards of the non-certified profession of accounting. A copy of Rules of Professional Conduct is enclosed. They make it evident, we believe, that "Accounting Practitioners" are just as qualified as any other certified or licensed accountant.

We sincerely believe that the language of H.R. 8311 should be modified to include all qualified independent professional accountants, in addition to those who are certified or licensed public accountants. The language of the bill should be more flexible, so as to permit a participating agency to select the accountant of its choice—especially where there are no certified or licensed accountants available or where a particular accountant is preferred.

As OEO programs continue to expand in fulfillment of its basic mission, more and more Kentucky Institute members will be asked by local agencies to provide necessary accounting services. We do not think it fair or realistic for them to be denied an opportunity to render such services when they are asked.

We understand that Mr. Stanley H. Stearman, Staff Counsel, National Society of Public Accountants has been trying to contact your office. We suggest that you contact him for more detail information concerning this matter. You will note that the Kentucky Institute is the Kentucky chapter of that organization.

I would appreciate it very much if this letter can be made a part of the printed record of the hearings on H.R. 8311. We are confident that our views will receive every consideration.

Cordially,

WALTER S. DUNCAN,
President, Kentucky Institute for Accountancy.

LEAGUE OF WOMEN VOTERS OF THE PITTSBURGH AREA,
Pittsburgh, Pa., June 18, 1967.

Hon. CARL PERKINS,
Chairman, House Committee on Education and Labor,
Washington, D.C.

MY DEAR MR. PERKINS: The League of Women Voters of the Pittsburgh Area wishes to express to the House Committee on Education and Labor our League support of Community Action Programs as a weapon against poverty. The League supports citizen participation in the poverty program, and we have attended meetings of the poverty groups in Pittsburgh and Allegheny County in order to observe the role local citizens are playing in the planning and evaluation of programs. We have been impressed by the dedication, energy, and perseverance displayed by the many citizens, both poor and middle class, who are working to identify the needs and seek solutions to the problems of the poor. We trust that the Committee will give close consideration to the communications it receives from these local citizens groups.