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April 2, 2007

Michael G. Kessler
Kessler International
45 Rockefeller Plaza, Suite 2000
New York, NY 10111-2000

Dear Mr. Kessler:

The Professional Licensing Boards Division has received your letter received March 23, 2007, in which you ask for information regarding licensure requirements for forensic accounting and computer forensics. The Georgia Board of Private Detective & Security Agencies, a professional licensing board, is authorized by Georgia law to license and regulate the practice of private investigations and private security services in the state.

The Board maintains that anyone meeting the definition of "private detective business" in OCGA § 43-38-3 (3) must be licensed. The definition in this code section is as follows:

- "(3) "Private detective business" means the business of obtaining or furnishing, or accepting employment to obtain or to furnish, information with reference to:
- (A) Crimes or wrongs done or threatened against the United States of America or any state or territory thereof;
 - (B) The background, identity, habits, conduct, business, employment, occupation, assets, honesty, integrity, credibility, knowledge, trustworthiness, efficiency, loyalty, activity, movement, whereabouts, affiliations, associations, transactions, acts, reputation, or character of any person;
 - (C) The location, disposition, or recovery of lost or stolen property;
 - (D) The cause or responsibility for fires, libels, losses, accidents, damage, or injury to persons or property;
 - (E) The securing of evidence in the course of the private detective business to be used before any court, board, officer, or investigating committee; or

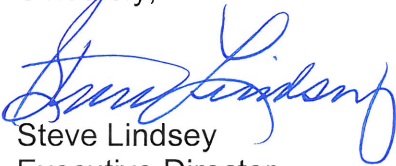
(F) The protection of individuals from serious bodily harm or death.”

The Board does not require certified public accounting firms to be licensed as private detective companies, nor does it require certified public accountants to be registered as private detective employees to perform investigations during the course of their duties in auditing or examining records, whether the records are on paper or on a computer. The Board recognizes that certified public accountants and firms are licensed to perform their services by the Georgia State Board of Accountancy, and, therefore, are regulated by that state licensing board. Examining records is an integral part of their accounting services.

The Board does require computer forensics firms and technicians to be licensed to perform their services to the public, as the Board is of the position that these services meet the definition in OCGA § 43-38-3 (3).

I hope that the information contained in this letter is helpful to you. Please feel free to contact our office if you need further information or assistance.

Sincerely,



Steve Lindsey
Executive Director
Businesses & Occupations Section
Professional Licensing Boards Division