



JENNIFER M. GRANHOLM  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF LABOR & ECONOMIC GROWTH  
LANSING

ROBERT W. SWANSON  
ACTING DIRECTOR

May 22, 2006

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

Dear Mr. Kessler:

The issue of forensic accounting relative to the practice of private detective work is somewhat of a gray area. Because of the very broad definition (in Michigan statute) of work that constitutes that of a private detective, it could be construed that forensic accounting would require a private detective license. However, we feel that forensic accounting is within the statutory described job description of CPAs so we have not and would not take the position that a CPA practicing forensic accounting needs to have a private detective license. (we also license CPAs in this office). We have discussed the matter and have sought to have public accountants (CPAs) practicing forensic accounting be specifically exempted in statute from being required to obtain a private detective license.

Individuals (CPAs or otherwise) working for a licensed private detective do not hold a license. They work under the license of their employer.

Michigan does require that a "computer forensics technician" be licensed as a private detective.

In Michigan, a qualifying person holds the license and represents the business (his/her own business, or that of another). The business itself does not hold a license. Therefore, a business offering computer forensic services would need to be a licensed private detective agency, although as stated, would not itself be licensed.

I hope my responses to your questions have sufficiently addressed your concerns.

Sincerely,

Vito J. Danzo  
Security Regulation  
Board of Accountancy  
517-241-9252