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Auditor of State

From: Audit Administration
To: All IPA Firms
Subject: Plagiarism of IPA Proposals
Date: September 28, 2015

In reviewing independent public accountant (IPA) firm contract proposals, we have noted instances of apparent plagiarism in which firms have blatantly copied a significant portion of another firm's proposal virtually verbatim. One firm even failed to remove the other firm's name from their proposal. We consider the plagiarism of another firm's intellectual product to be highly dishonest and have questioned the integrity of these firms' processes.

Because auditing is essential to government accountability to the public, the public expects audit organizations and auditors who conduct their work in accordance with generally accepted government auditing standards to follow principles that will serve the public interest, honor the public trust and demonstrate a commitment to professionalism. The Auditor of State takes very seriously a public accountant's obligation to adhere at all times to the AICPA Code of Professional Conduct and follow ethical principles in that commitment to professionalism.

Unfortunately, the actions of your peers have made it necessary for our office to ensure all registered IPA firms are aware that plagiarism will not be tolerated by the Auditor of State's Office, and any identified instances will result in punitive actions against the offending IPA firm.