Kansas Administrative Regulations

Board of Accountancy

Article 5.—Code of Professional Conduct

74-5-201. General standards.

(a) Each certified public accountant or firm shall meet the following requirements:

(1) Undertake only those professional services that the CPA or firm can reasonably expect to be completed with professional competence;

(2) exercise due professional care in the performance of professional services;

(3) adequately plan and supervise the performance of professional services; and

(4) obtain sufficient relevant data to afford a reasonable basis for conclusions or recommendations in relation to any professional services performed.

(b) The AICPA "code of professional conduct" regarding general standards, including the interpretations as contained in the AICPA professional standards adopted by reference in K.A.R. 74-5-2, shall be used in determining whether there is compliance with the general standards.

(Authorized by and implementing K.S.A. 1-202; effective Jan. 1, 1966; amended Jan. 1, 1972; amended Jan. 1, 1974; amended May 1, 1978; amended May 1, 1985; amended May 27, 2005; amended Jan. 11, 2008; amended May 29, 2009; amended Feb. 19, 2016; amended April 26, 2024.)