

Kansas Administrative Regulations

Board of Accountancy

Article 6.—Additional Offices

74-6-2. Management of an office.

(a) Each firm or sole proprietorship with an office, as defined by K.A.R. 74-6-1, that is located in this state shall have one resident manager in charge of the office who is the holder of a current permit to practice as a certified public accountant issued by this state, who oversees the planning, administration, direction, and review of the services being performed in that office, and who devotes more than half of the resident manager's working time to the affairs of that office.

(b) Any firm or sole proprietorship specified in subsection (a) may, however, have additional offices in this state for which the designated resident manager specified in subsection (a) shall also be responsible to notify the board of each additional office by providing a written statement to the board.

(Authorized by K.S.A. 1-202; implementing K.S.A. 2016 Supp. 1-308; effective Jan. 1, 1972; amended May 1, 1980; amended May 1, 1982; amended Aug. 21, 1989; amended Aug. 23, 1993; amended Jan. 12, 1996; amended Sept. 25, 1998; amended Nov. 17, 2000; amended Nov. 29, 2010; amended March 21, 2014; amended Jan. 26, 2018.)

***** Authenticated Kansas Administrative Regulation *****