

Kansas Administrative Regulations

Board of Accountancy

Article 5.—Code of Professional Conduct

74-5-104. Contingent fees.

Each certified public accountant or firm shall comply with the AICPA "code of professional conduct" regarding contingent fees, including the definitions and interpretations, as contained in the AICPA professional standards adopted by reference in K.A.R. 74-5-2(b)(5).

(Authorized by and implementing K.S.A. 1-202; effective May 1, 1978; amended July 13, 1992; amended Jan. 8, 1999; amended Sept. 10, 1999; amended May 27, 2005; amended Feb. 19, 2016.)

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