

Kansas Administrative Regulations

Board of Accountancy

Article 5.—Code of Professional Conduct

74-5-301. Confidential client information.

(a) A certified public accountant or firm shall not disclose any confidential client information without the consent of the client.

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

(Authorized by and implementing K.S.A. 1-202; effective Jan. 1, 1966; amended Jan. 1, 1974; amended May 1, 1978; amended Sept. 25, 1998; amended May 27, 2005; amended May 29, 2009; amended Feb. 19, 2016; amended April 26, 2024.)

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