

Kansas Administrative Regulations

Board of Accountancy

Article 7.—Firm Registration

74-7-2. Firms eligible for registration.

(a) Unless exempt from registration pursuant to K.S.A. 1-308 and amendments thereto, before practicing certified public accountancy, a firm, as defined in K.S.A. 1-321 and amendments thereto, shall meet the following requirements:

(1) Register with the board on forms provided by the board;

(2) affirm that any individual who signs or authorizes someone to sign the accountant's report on any audit, review, or compilation or on the examination of prospective financial information on behalf of the firm has met the competency requirements specified in K.A.R. 74-4-1a; and

(3) pay the fee specified in K.A.R. 74-12-1.

(b) Each firm shall renew its registration annually on or before December 31 on forms provided by the board and shall pay the fee specified in K.A.R. 74-12-1.

(Authorized by K.S.A. 1-202; implementing K.S.A. 2016 Supp. 1-308; effective Jan. 1, 1966; amended May 1, 1988; amended Jan. 12, 1996; amended Nov. 17, 2000; amended Jan. 11, 2008; amended Jan. 26, 2018.)

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