

Kansas Administrative Regulations

Board of Accountancy

Article 4.—Permits to Practice and Continuing Education Requirements

74-4-1a. Experience requirement for attest services.

(a) Each permit holder who supervises attest services or who signs or authorizes a person to sign a report on any audit, attest, review, or compilation engagement on behalf of a firm shall meet the requirements set forth in the "statements on quality control standards" issued by the auditing standards board of the American institute of certified public accountants and contained in the "AICPA professional standards," as adopted by reference in K.A.R. 74-5-2.

(b) Notwithstanding subsection (a), each permit holder who supervises attest services or signs or authorizes a person to sign a report on any applicable engagement on behalf of a firm that is registered with the PCAOB shall comply with the applicable standards of the PCAOB, which are adopted by reference in K.A.R. 74-5-2.

(c) Each permit holder who supervises attest services or who signs or authorizes a person to sign a report for a governmental audit engagement on behalf of a firm shall comply with the government auditing standards adopted by reference in K.A.R. 74-5-2. (Authorized by and implementing K.S.A. 1-202 and K.S.A. 1-302b; effective Nov. 17, 2000; amended May 27, 2005; amended May 19, 2006; amended Feb. 16, 2007.)

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