Kansas Administrative Regulations

Board of Accountancy

Article 5.—Code of Professional Conduct

74-5-101. Independence.

(a) Each certified public accountant or firm shall be independent in the performance of professional services as required by the following standards, as applicable:

(1) 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);

(2) chapter three of the government auditing standards adopted by reference in K.A.R. 74-5-2;

(3) the portions of regulation S-X codified at 17 C.F.R. 210.1-02 and 17 C.F.R. 210.2-01, as in effect on September 7, 2023, which are hereby adopted by reference; and

(4) PCAOB rules, section 3, "professional standards," part 5, "ethics," as adopted by reference in K.A.R. 74-5-2.

(b) In determining whether a certified public accountant's or a firm's independence is impaired, any other circumstances, relationship, or activity that the board determines could impair independence may be considered by the board.

(Authorized by and implementing K.S.A. 1-202; effective Jan. 1, 1966; amended Jan. 1, 1972; amended Jan. 1, 1974; amended May 1, 1978; amended May 1, 1985; amended Nov. 15, 2002; amended May 27, 2005; amended May 19, 2006; amended Feb. 16, 2007; amended Jan. 11, 2008; amended May 29, 2009; amended Nov. 29, 2010; amended May 25, 2012; amended March 21, 2014; amended Feb. 19, 2016; amended April 26, 2024.)