

17 CAR § 236-1401. Nonlicensees – Issuance of compilation reports.

Arkansas Code § 17-12-107(b) provides that nonlicensees are not prohibited from issuing any compilation report prescribed by the Statements on Standards for Accounting and Review Services (SSARS) on any services to which those standards apply, indicating that the services were performed in accordance with standards established by the AICPA, provided that the report discloses that the person does not hold a license.