

17 CAR § 236-1403. Nonlicensee disclaimer language — Use of title “auditor” or “accountant”.

(a) Arkansas Code § 17-12-106(i) prohibits unlicensed firms or individuals from holding out to the public as an “accountant” or “auditor” by use of either or both of such words on any sign, card, electronic transmission, or letterhead or in any advertisement or directory without indicating thereon or therein that the person or firm does not hold such a license.

(b) Nonlicensees using the terms above must include the following statement within any signage, document or letterhead, advertisement, or electronic transmission:

“Not licensed by the Arkansas State Board of Public Accountancy”

(c) This statement must not be abbreviated and must appear in legible fashion so that the public could reasonably be expected to be able to read and understand the statement.