

17 CAR § 236-904. Firm registration.

(a)(1) A firm engaged in the practice of public accounting that has an office in this state must register with the Arkansas State Board of Public Accountancy.

(2) As defined in Subpart 6 of this part, a firm includes:

- (A) A corporation;
- (B) A partnership;
- (C) A limited liability company;
- (D) A sole proprietorship; and
- (E) Other permissible forms of practice.

(b)(1) A firm engaged in the practice of public accounting that does not have an office in this state must register with the board in order to provide the services listed below for any client whose home office is in this state.

(2) Services requiring firm registration include:

- (A) A financial statement audit or other engagement to be performed in accordance with the Statements on Auditing Standards;
- (B) An examination of prospective financial information to be performed in accordance with Statements on Standards for Attestation Engagements; and
- (C) An engagement to be performed in accordance with PCAOB Standards.

(c) Applicants for an initial firm registration and subsequent renewals must be made on a form provided by the board.

(d) In the case of firms with multiple offices, the licensee shall identify on its original and each renewal application each office to be registered, as prescribed on a form approved by the board.