201 KAR 1:300. Rules of professional conduct.

RELATES TO: KRS 325.240, 325.340
STATUTORY AUTHORITY: KRS 325.240
CERTIFICATION STATEMENT:

NECESSITY, FUNCTION, AND CONFORMITY: KRS 325.240(2) authorizes the Kentucky State Board of Accountancy to promulgate administrative regulations for the administration of KRS Chapter 325, and to establish and maintain a high standard of integrity and dignity in the profession of public accounting. This administrative regulation establishes the Kentucky State Board of Accountancy Rules of Professional Conduct that incorporate by reference the AICPA Code of Professional Conduct.

Section 1. Definitions.

(1) "AICPA" means the American Institute of Certified Public Accountants.

(2) "Board" is defined by KRS 325.220(1).

Section 2. Each licensee and firm shall comply with the AICPA's interpretation of the rules of professional conduct in the AICPA Code of Professional Conduct adopted by the board.

Section 3. Incorporation by Reference.

(1) "AICPA Code of Professional Conduct", December 2014, is incorporated by reference.

(2) This material may be inspected, copied, or obtained, subject to applicable copyright law, at the Kentucky State Board of Accountancy, 332 W. Broadway, Suite 310, Louisville, Kentucky 40202, Monday through Friday, 8 a.m. to 4:30 p.m.

(20 Ky.R. 668; eff. 10-8-93; Am. 21 Ky.R. 3061; 22 Ky.R. 275; eff. 8-10-95; 24 Ky.R. 2406; eff. 7-13-98; 28 Ky.R. 1674; 2190; eff. 4-15-2002; 45 Ky.R. 2964, 3401; eff. 7-5-2019; Crt eff. 6-30-2026.)