

**1105.7500 COMPILATION REPORTS.**

A. No holder of a registration issued under this chapter may issue a compilation report through any business form that does not hold a valid RAP firm permit issued under this chapter.

B. The form of the compilation report that can be issued is in part 1105.6500, items B and C.

C. Registrants must comply with Statements on Standards for Accounting and Review Services issued by AICPA and incorporated by reference when performing compilation services except as specified in part 1105.6500, item C.

**Statutory Authority:** *MS s 326.18; 326A.02*

**History:** *27 SR 1425; 33 SR 476; 42 SR 736; 48 SR 349*

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