

1105.0250 INCORPORATION BY REFERENCE.

A. For purposes of this chapter, the documents dated June 1, 2007, in item B; the documents dated June 1, 2007, in item C; the document as of December 2007 and copyrighted 2008 in item D; the July 2007 revision of the document in item E; the document dated October 2006, in item F; the document dated June 1, 2007, in item G; and the document dated June 30, 2007, in item H; are incorporated by reference to the extent other provisions of this chapter and Minnesota Statutes do not modify or conflict with the provisions of the documents, in which case the provisions of this chapter and Minnesota Statutes shall prevail. They can be found at the State Law Library and are subject to frequent change.

B. The following documents are published by and available from the American Institute of Certified Public Accountants, 1211 Avenue of the Americas, New York, NY 10036:

- (1) AICPA Code of Professional Conduct;
- (2) Statements on Quality Control Standards;
- (3) Standards for Performing and Reporting on Peer Reviews; and
- (4) Standards for Continuing Professional Education (CPE) Programs.

The Code of Professional Conduct and the other statements and standards identified in this item are published in the document identified in item C, subitem (2).

C. The following documents are published by and available from the American Institute of Certified Public Accountants, 1211 Avenue of the Americas, New York, NY 10036:

- (1) AICPA Professional Standards, Volume 1; and
- (2) AICPA Professional Standards, Volume 2.

D. The following document is published by and available from the American Institute of Certified Public Accountants, 1211 Avenue of the Americas, New York, NY 10036: PCAOB Standards and Related Rules.

E. The following document is published by and available from the United States General Accounting Office, Washington, DC 20548: Government Auditing Standards: July 2007 revision.

F. The following document is published by the National Association of State Boards of Accountancy, Nashville, TN: NASBA Model Code of Conduct.

G. The following document is published by the Financial Accounting Standards Board, Norwalk, CT: Accounting Standards-Current Text, Volumes I and II.

H. The following document is published by the Governmental Accounting Standards Board, Norwalk, CT: Codification of Governmental Accounting and Financial Reporting Standards.

Statutory Authority: *MS s 326A.02*

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