

**1105.0250 INCORPORATION BY REFERENCE.**

A. For purposes of this chapter, the documents in items B to G 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 AICPA Code of Conduct and other statements and standards identified in this item are published by the American Institute of Certified Public Accountants as "AICPA Professional Standards." The documents are available from AICPA, 1211 Avenue of the Americas, New York, NY 10036; [www.aicpa.org](http://www.aicpa.org):

(1) AICPA Code of Professional Conduct, effective December 15, 2014, including all official releases through August 31, 2016;

(2) Statements on Quality Control Standards 8, copyright 2015;

(3) Standards for Performing and Reporting on Peer Reviews, copyright 2015;

(4) Statement on Standards for Continuing Professional Education (CPE) Programs, revised August 2016;

(5) Statements on Auditing Standards, dated June 1, 2015;

(6) Statements on Standards for Attestation Engagements, dated June 1, 2015;

(7) Statement on Standards for Accounting and Review Services, issued October 2014;

(8) Consulting Services Standards, revised January 2015;

(9) Statements on Standards for Tax Services, dated November 2009; and

(10) Statements on Standards for Valuation Services, copyright 2015.

C. The following document is published by the National Association of State Boards of Accountancy and is available from the American Institute of Certified Public Accountants, 1211 Avenue of the Americas, New York, NY 10036: NASBA Fields of Study, July 2016 revision.

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, 2016 edition.

E. The following document is published by and available from the United States Government Accountability Office, Washington, DC 20548: Government Auditing Standards: December 2011 revision.

F. The following document is published by the Financial Accounting Standards Board, Norwalk, CT: FASB Accounting Standards Codification, dated October 31, 2015.

G. The following document is published by the Governmental Accounting Standards Board, Norwalk, CT: Government Accounting Standards Board Codification, dated June 30, 2015.

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

**History:** *30 SR 422; 33 SR 476; 42 SR 736*

**Published Electronically:** *January 10, 2018*