

**1105.3600 QUALITY REVIEW FOR LICENSEES WHO DO NOT PRACTICE IN A FIRM.**

A licensee who issues compilation reports as defined in the act other than through a CPA firm that holds a permit under Minnesota Statutes, section 326A.05, must undergo a quality review as described in parts 1105.4600 to 1105.5500, unless, as specified in Minnesota Statutes, section 326A.05, subdivision 1, paragraph (b), the firm is not required to have a permit issued in this state.

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

**History:** *27 SR 1425; 33 SR 476*

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