

1105.3600 PEER 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 peer 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 197.4552; 326.18; 326A.02*

History: *27 SR 1425; 33 SR 476; 40 SR 953*

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