

### **17-12-403. Offices.**

(a) Each office established or maintained in this state for the practice of public accounting in this state by a certified public accountant, public accountant, or firm shall be registered annually with the Arkansas State Board of Public Accountancy under this chapter.

(b) No fee shall be charged for the registration of one (1) office. The board at its discretion may require an annual fee to be paid for each additional office registered. The amount of the fee shall be established by board rule.

(c) Each office shall be under the direct supervision of a resident manager who may be either the sole proprietor or an owner of the firm or a staff employee licensed under this chapter. The title or designation "certified public accountant" or the abbreviation "CPA" shall not be used in connection with an office unless the resident manager is the holder of a certificate as a certified public accountant which is in full force and effect. The resident manager may serve in such a capacity at one (1) office only.

(d) The board shall prescribe by rule the procedure to be followed in effecting such registrations.

### **History.**

Acts 1975, No. 160, § 10; A.S.A. 1947, § 71-620; Acts 1997, No. 242, § 11; 1999, No. 180, §§ 25, 26; 2019, No. 315, § 1339.