

**17-12-404. Licensees associated with unregistered firms.**

(a) A licensee shall not perform attest services in any partnership, corporation, limited liability company, or other entity which is not registered under this subchapter.

(b) Any licensee who performs or offers to perform professional services other than attest services while employed by or associated with any sole proprietor, partnership, corporation, limited liability company, or any other entity not registered with the Arkansas State Board of Public Accountancy shall not permit his or her name and the title "certified public accountant" or "CPA" or "public accountant" or "PA" to be used by the unregistered entity on any sign, card, electronic transmission, letterhead, financial statement or report, or any advertisement or directory without indicating thereon or therein that the sole proprietor, partnership, corporation, limited liability company, or other entity is not registered with the board.

**History.**

Acts 1975, No. 160, § 6; A.S.A. 1947, § 71-616; Acts 1999, No. 180, § 27.