

**17-12-107. Permissible acts.**

(a) Nothing contained in this chapter shall prohibit any person not a certified public accountant or public accountant from serving as an employee of, or an assistant to, a certified public accountant or public accountant licensed under § 17-12-301 et seq., a firm registered under § 17-12-401 et seq., or a foreign accountant who received a certificate under § 17-12-308(c), provided that the employee or assistant shall not issue any accounting or financial statement over his or her name.

(b) Nothing contained in this chapter shall prohibit any person who is not a licensee from issuing any compilation report prescribed by the “Statements on Standards for Accounting and Review Services” on any services to which those standards apply, indicating that the services were performed in accordance with standards established by the American Institute of Certified Public Accountants, provided that the report discloses that the person does not hold a license. The Arkansas State Board of Public Accountancy may by rule prescribe safe harbor language on the content of such disclosure.

**History.** Acts 1975, No. 160, § 17; A.S.A. 1947, § 71-627; Acts 1999, No. 180, § 3.