

## Article 6.-OFFICES

**74-6-1. Definitions of office and firm.** (a) "Office" shall mean any space that is identified to the public as being connected with a registered firm with a location in Kansas, or for which there is a separate telephone listing in a telephone directory.

(b) "Firm," as used in this article, has the meaning specified in K.S.A. 1-321 and amendments thereto. (Authorized by K.S.A. 1-202; implementing K.S.A.1-308, as amended by L. 2007, Ch. 97, § 3; effective Jan. 1, 1966; amended Jan. 1, 1972; amended Aug. 23, 1993; amended Jan. 12, 1996; amended Nov. 17, 2000; amended Jan. 11, 2008.)

**74-6-2. Management of an office.** (a) Each firm or sole proprietorship with an office, as defined by K.A.R. 74-6-1, that is located in this state shall have one resident manager in charge of the office who is the holder of a current permit to practice as a certified public accountant issued by this state, who oversees the planning, administration, direction, and review of the services being performed in that office, and who devotes more than half of the resident manager's working time to the affairs of that office.

(b) Any firm or sole proprietorship specified in subsection (a) may, however, have additional offices in this state for which the designated resident manager specified in subsection (a) shall also be responsible to notify the board of each additional office by providing a written statement to the board. (Authorized by K.S.A. 1-202; implementing K.S.A. 2016 Supp. 1-308; effective Jan. 1, 1972; amended May 1, 1980; amended May 1, 1982; amended Aug. 21, 1989; amended Aug. 23, 1993; amended Jan. 12, 1996; amended Sept 25, 1998; amended Nov. 17, 2000; amended Nov. 29, 2010; amended March 21, 2014; amended Jan. 26, 2018.)

**74-6-3. Emergency assistance.** A certified public accountant holding a current permit to practice in this state may, upon notification to the board, provide services leading to the disposition of a deceased certified public accountant's practice. In the case of a disabled or incapacitated certified public accountant, such services, upon notification to the board, may be provided for the continuance of a practice. These services may be provided for a period of up to six (6) months. The board may, in its discretion, grant additional periods of time beyond six (6) months. (Authorized by K.S.A.1-202; effective May 1, 1980.)