

**1105.0250 INCORPORATION BY REFERENCE.**

A. For purposes of this chapter, the documents in items B to H are incorporated by reference to the extent that other provisions of this chapter and Minnesota Statutes do not modify or conflict with the provisions of the documents, in which case, the provisions of this chapter and Minnesota Statutes shall prevail. The documents in items B to H are subject to frequent change.

B. The AICPA Code of Conduct and other statements and standards identified in this item are published by the American Institute of Certified Public Accountants (AICPA) as "AICPA Professional Standards."

(1) AICPA Code of Professional Conduct, effective December 15, 2014, including all official releases through December 2021 is available at the State Law Library in *AICPA Professional Standards* (updated June 1, 2021);

(2) Statements on Quality Control Standards 8 (copyright 2021) is available at the State Law Library in *AICPA Professional Standards* (updated June 1, 2021);

(3) AICPA Standards for Performing and Reporting on Peer Reviews, Effective for Peer Reviews Commencing on or After May 1, 2022 (2022) is available on the AICPA website;

(4) Statements on Auditing Standards (codified June 1, 2021) is available at the State Law Library in *AICPA Professional Standards* (updated June 1, 2021);

(5) Statements on Standards for Attestation Engagements (codified June 1, 2021) is available at the State Law Library in *AICPA Professional Standards* (updated June 1, 2021);

(6) Statement on Standards for Accounting and Review Services (codified June 1, 2021) is available at the State Law Library in *AICPA Professional Standards* (updated June 1, 2021);

(7) Statement on Standards for Consulting Services (revised January 2015) is available at the State Law Library in *AICPA Professional Standards* (updated June 1, 2021);

(8) Statements on Standards for Tax Services (updated April 30, 2018) is available at the State Law Library in *AICPA Professional Standards* (updated June 1, 2021);

(9) Statement on Standards for Valuation Services (copyright 2015) is available at the State Law Library in *AICPA Professional Standards* (updated June 1, 2021);

(10) Statement on Standards in Personal Financial Planning Services (revised January 2015) is available on the AICPA website; and

(11) Statement on Standards for Forensic Services (effective January 1, 2020) is available on the AICPA website.

C. *Statement on Standards for Continuing Professional Education (CPE) Programs* (revised December 2019) is published by the National Association of State Boards of Accountancy (NASBA) and is available on the NASBA website.

D. *NASBA Fields of Study that Qualify for Continuing Professional Education* (revised December 2019) is published by NASBA and is available on the NASBA Registry website.

E. *PCAOB Standards and Related Rules* (as of December 2019) is published by AICPA and is available at the State Law Library.

F. *Government Auditing Standards* (2018 revision) is published by the United States Government Accountability Office (GAO) and is available on the GAO website.

G. *FASB Accounting Standards Codification* (as of October 31, 2020) is published by the Financial Accounting Standards Board (FASB) and is available at the State Law Library.

H. *GASB Codification of Governmental Accounting and Financial Reporting Standards* (as of June 30, 2021) is published by the Governmental Accounting Standards Board (GASB) and is available at the State Law Library.

**Statutory Authority:** *MS s 326A.02*

**History:** *30 SR 422; 33 SR 476; 42 SR 736; 48 SR 349*

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