



ADMINISTRATIVE RULES OF MONTANA



24.201.1108 ALTERNATIVES AND EXEMPTIONS

- (1) Exemption of the Montana peer review requirement will apply to:
 - (a) out-of-state firms that do not have a physical location in this state, but perform attest or compilation services in this state, and have a peer review in the state in which they are located, and are otherwise qualified for practice privileges; or
 - (b) firms that only prepare financial statements under SSARS and that perform no other attest or compilation services. Such engagements conducted by a firm that is otherwise required to participate in a peer review program shall be included in the selection of engagements subject to peer review.
- (2) Alternative programs to the board-approved peer review program of the AICPA shall include other non-AICPA programs recognized and approved by the board.

Authorizing statute(s): 37-50-203, MCA

Implementing statute(s): 37-50-203, MCA

History: NEW, 1986 MAR p. 1500, Eff. 9/12/86; AMD, 1990 MAR p. 586, Eff. 3/30/90; AMD, 1992 MAR p. 2138, Eff. 9/25/92; AMD, 1999 MAR p. 212, Eff. 1/29/99; AMD, 2004 MAR p. 2916, Eff. 12/3/04; TRANS, from Commerce, 2005 MAR p. 2668; AMD, 2009 MAR p. 9, Eff. 1/16/09; AMD, 2010 MAR p. 2574, Eff. 10/29/10; AMD, 2012 MAR p. 1363, Eff. 7/13/12; AMD, 2013 MAR p. 1527, Eff. 8/23/13; AMD, 2014 MAR p. 2849, Eff. 11/21/14; AMD, 2016 MAR p. 1016, Eff. 6/4/16; AMD, 2018 MAR p. 2406, Eff. 12/8/18; AMD, 2019 MAR p. 1863, Eff. 10/19/19.