

1-311. Grounds for denial, revocation or suspension of permit, certificate, registration or practice privilege; additional administrative sanctions or remedies; proceedings. (a) The board may deny an application for a Kansas certificate, revoke or suspend any certificate issued under the laws of this state, may deny an application for a permit, revoke, suspend or refuse to renew any permit issued under K.S.A. 1-310, and amendments thereto, or may revoke or suspend a practice privilege under K.S.A. 1-322, and amendments thereto, may censure the holder of any such permit, certificate or practice privilege, limit the scope of practice of any permit holder, and may impose an administrative fine not exceeding \$5,000, for any one of the following causes:

- (1) Fraud, dishonesty or deceit in obtaining a certificate, permit, firm registration or practice privilege;
 - (2) cancellation, revocation, suspension or refusal to renew a person's authority to practice for disciplinary reasons in any other jurisdiction for any cause;
 - (3) failure, on the part of a holder of a permit to practice or practice privilege to maintain compliance with the requirements for issuance or renewal of such permit, notification or practice privilege;
 - (4) sanction, censure, disciplinary action or revocation or suspension of the right to practice, by the PCAOB or any state or federal agency;
 - (5) dishonesty, fraud or gross negligence in the practice of certified public accountancy;
 - (6) failure to comply with applicable federal or state requirements regarding the timely filing of the person's personal tax returns, the tax returns of the person's firm or the timely remittance of payroll and other taxes collected on behalf of others;
 - (7) violation of any provision of this act or rule and regulation of the board except for a violation of a rule of professional conduct;
 - (8) willful violation of a rule of professional conduct;
 - (9) violation of any order of the board;
 - (10) conviction of any felony, or of any crime an element of which is dishonesty, deceit or fraud, under the laws of the United States, of Kansas or of any other state, if the acts involved would have constituted a crime under the laws of Kansas;
 - (11) performance of any fraudulent act while holding a Kansas certificate;
 - (12) making any false or misleading statement or verification, in support of an application for a certificate, permit, notification or firm registration filed by another;
 - (13) failure to establish timely compliance with peer review pursuant to K.S.A. 1-501, and amendments thereto; and
 - (14) any conduct reflecting adversely on a person's fitness to practice certified public accountancy.
- (b) In lieu of or in addition to any remedy specifically provided in subsection (a), the board may require of a permit holder satisfactory completion of such continuing education programs as the board may specify.
- (c) All administrative proceedings pursuant to this section shall be conducted in accordance with the provisions of the Kansas administrative procedure act and the Kansas judicial review act.

History: L. 1951, ch. 1, § 15; L. 1970, ch. 1, § 5; L. 1981, ch. 2, § 12; L. 1984, ch. 313, § 42; L. 1989, ch. 1, § 3; L. 1993, ch. 103, § 2; L. 1995, ch. 152, § 5; L. 2000, ch. 81, § 13; L. 2001, ch. 120, § 3; L. 2007, ch. 97, § 5; L. 2009, ch. 38, § 8; L. 2010, ch. 17, § 1; L. 2016, ch. 19, § 3; July 1.