

Board of Accountancy

Consequences of Not Funding this Program

Not funding this program would result in the inability for persons to become certified public accountants in Kansas; further resulting in no oversight with compliance of the laws and regulations; and the public's inability to rely on financial reports issued solely by CPAs.

Statutory Basis	Mandatory vs. Discretionary	MOE/Match Rqt.	Priority Level
Specific Licensing: K.S.A.1-201; 1-202; 1-204; 1-205; 1-302; 1-302a; 1-307; 1-308; 1-310; 1-315; 1-316; 1-501	Mandatory	N/A	1
Specific Enforcement: K.S.A. 1-205; 1-206; 1-311; 1-312; 1-316; 1-318; 1-319; 1-401	Mandatory	N/A	1

Program Goals

- A. To approve applications for certificates by exam and reciprocity to those who meet minimum qualifying requirements.
- B. To approve applications for permits to practice who meet an experience requirement and to reinstate permits to those who meet certain CE requirements.
- C. To register in-state and out-of-state CPA firms practicing in the state of Kansas.
- D. Enforcement: Regulate CPAs and the services provided relating to the practice of certified public accountancy.

Program History

The Board was initially created in 1915 with a "Board of Examiners" as a part of the Business Administration Department of the University of Kansas. Only three CPA certificates were issued that year. In its present form, the "Board of Accountancy" was created in 1952. In 1970, the Board became autonomous from the University and its offices moved to Topeka. A full-time Executive was hired to replace the part-time faculty CPA who had served as the official "Board Secretary" and the school of business clerical personnel who performed the duties of the Board. The new Executive was also designated as the official Board Secretary, as well as being the Executive Agency Head. In 1973, a Baccalaureate degree was a "concentration in accounting" defined by the Board, became the minimum requirement to take the national CPA exam to become a CPA. The Board was authorized to require continuing professional education as a requirement to renew or reinstate a permit to practice. In 2009, legislation was passed to allow out of state CPAs, without a physical presence in this State, to practice under mobility, without the need to obtain a certificate and permit.

Performance Measures

Outcome Measures	Goal	FY 2019	FY 2020	FY 2021	3- yr. Avg.	FY 2022	FY 2023
1. Total number of Certificates	A	12,817	12,934	13,031	12,927	13,172	13,293
2. Total number of Permit Holders	B	3,824	3,813	3,841	3,826	3,747	3,755
3. Total number of CPA Firms	C	819	845	850	838	855	860
4. Complaints Filed	D	111	97	34	81	92	90
Output Measures							
5. Total number of New Certification Holders	A	141	116	123	127	120	121
6. Total number of New Permits	B	143	125	126	131	120	122
7. Total number of New CPA Firms	C	59	56	47	54	56	57
8. Number of Hearings Held	D	59	66	38	54	62	60

Funding

Funding Source	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
State General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-SGF State Funds	437,390	465,884	511,763	532,483	446,620	452,260
Federal Funds	-	-	-	-	-	-
Total	\$ 437,390	\$ 465,884	\$ 511,763	\$ 532,483	\$ 446,620	\$ 452,260