

## 2021 Kansas Statutes

**1-307. Reciprocity; waiver of examination; conditions; requirements.** (a) The board, in its discretion, may waive the examination of and may issue a certificate to a holder of a certificate as a "certified public accountant" issued under the laws of any state upon a showing that:

(1) The applicant passed the examination required for issuance of the applicant's certificate with grades that would have been passing grades at the time in this state; and the applicant: (A) Meets all current requirements in this state for the issuance of a certificate at the time application is made; (B) at the time of the issuance of the applicant's certificate in the other state, met all such requirements then applicable in this state; or (C) had four years of experience of the type described in K.S.A. 1-302b(a), and amendments thereto, after passing the examination upon which the applicant's certificate was based and within the 10 years immediately preceding the application; or

(2) the applicant meets the substantial equivalency standard set out in either K.S.A. 1-322(a)(1) or (2), and amendments thereto.

(b) The board shall issue a certificate to a holder of a foreign designation, granted in a foreign country entitling the holder thereof to engage in the practice of certified public accountancy, provided that:

(1) The foreign authority which granted the designation makes similar provision to allow a person who holds a valid certificate issued by this state to obtain such foreign authority's comparable designation;

(2) the foreign designation: (A) Was duly issued by a foreign authority that regulates the practice of certified public accountancy and the foreign designation has not expired or been revoked or suspended; (B) entitles the holder to issue reports upon financial statements; and (C) was issued upon the basis of educational, examination and experience requirements established by the foreign authority or by law;

(3) the applicant: (A) Received the designation, based on educational and examination standards substantially equivalent to those in effect in this state at the time the foreign designation was granted; (B) completed an experience requirement, substantially equivalent to the requirement set out in K.S.A. 1-302b, and amendments thereto, in the jurisdiction which granted the foreign designation; and (C) passed a uniform qualifying examination in national standards and an examination on the laws, regulations and code of ethical conduct in effect in this state acceptable to the board; and

(4) the applicant shall in the application list all jurisdictions, foreign and domestic, in which the applicant has applied for or holds a designation to practice public accountancy. Each holder of a certificate issued under this subsection shall notify the board in writing, within 30 days after its occurrence, of any issuance, denial, revocation or suspension of a designation or commencement of a disciplinary or enforcement action by any jurisdiction. The board has the sole authority to interpret the application of the provisions of this subsection.

**History:** L. 1951, ch. 1, § 11; L. 1981, ch. 2, § 10; L. 1990, ch. 1, § 3; L. 1995, ch. 152, § 3; L. 2000, ch. 81, § 10; L. 2009, ch. 38, § 5; L. 2016, ch. 19, § 1; July 1.