

Administration

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; K.S.A. 1-302; 1-302a; 1-307; 1-308; 1-310; 1-315; 1-316; K.S.A. 1-501	Mandatory	N/A	1
Specific Enforcement: K.S.A. 1-205; 1-206; K.S.A. 1-311; 1-312; 1-316; 1-318; 1-319; K.S.A. 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.

Kansas Board of Accountancy

Performance Measures

<i>Outcome Measures</i>	<i>Goal</i>	<i>FY 2019 Actuals</i>	<i>FY 2020 Actuals</i>	<i>FY 2021 Actuals</i>	<i>FY 2022 Previous Est.</i>	<i>FY 2022 Actuals</i>	<i>FY 2023 Est.</i>	<i>FY 2024 Est.</i>	<i>3- yr. Avg.</i>
1. Total number of Certificates	A	12,817	12,934	13,059	13,172	13,205	13,331	13,451	13,066
2. Total number of Permit Holders	B	3,824	3,813	3,841	3,747	3,812	3,741	3,611	3,822
3. Total number of CPA Firms	C	819	845	828	855	836	842	843	836
4. Total number of Complaints Filed	D	111	97	95	92	95	95	95	96

Output Measures

5. Total number of New Certification Holders	A	141	116	141	120	146	126	120	134
6. Total number of New Permits	B	143	125	126	120	150	126	120	134
7. Total number of New CPA Firms	C	59	56	47	56	49	47	45	51
8. Total number of Hearings Held	D	59	66	64	62	48	65	65	59

Funding

<i>Funding Source</i>	<i>FY 2019 Actuals</i>	<i>FY 2020 Actuals</i>	<i>FY 2021 Actuals</i>	<i>FY 2022 Approved</i>	<i>FY 2022 Actuals</i>	<i>FY 2023 Est.</i>	<i>FY 2024 Est.</i>	<i>3-yr. Avg.</i>
State General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-SGF State Funds	465,884	511,763	504,155	440,976	433,311	396,612	395,595	483,076
Federal Funds	-	-	-	-	-	-	-	-
Total	\$ 465,884	\$ 511,763	\$ 504,155	\$ 440,976	\$ 433,311	\$ 396,612	\$ 395,595	\$ 483,076
FTE	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0