

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 |