

SCHEDULED BOARD MEETINGS:

Subject to Change

April 26, 2024

June 21, 2024

July 26, 2024

August 23, 2024

October 25, 2024

December 6, 2024

Board Members

M. Aron Dunn, CPA Chair

John R. Helms, CPA Vice-Chair

Jeffery Bottenberg, Esq. Public Member

S. Lucky DeFries, Esq. Public Member

James F. Gillespie, CPA

Trina M. Harmon, CPA

Julie M. Wondra, CPA

Please direct all communications to Board members to the KSBOA office.

Board Staff

Susan Somers, Executive Director

Taylor Thimesch, Administrative Officer

Penny Cooper, Administrative Assistant

You are required to notify the Board within 30 days of any change in name, home address, Employer/business name, business/ employer address or email address.

Ticks & Ties is the official publication of the Kansas Board of Accountancy.

NOTICE OF HEARING ON PROPOSED ADMINISTRATIVE REGULATIONS

A public hearing will be conducted virtually at 10:00 AM, Wednesday, April 3, 2024, at the office of the Kansas Board of Accountancy, 900 SW Jackson, Ste. 556A, Topeka, KS, to review and consider the adoption of proposed permanent regulations of the Kansas State Board of Accountancy. The public hearing will be conducted in person and via video conference system. Members of the public who wish to attend the public hearing virtually may contact Susan Somers at susan.somers@ks.gov to obtain remote access information.

This 60-day notice of the public hearing shall constitute a public comment period for the purpose of receiving written public comments on the proposed rules and regulations. All interested parties may submit written comments prior to the hearing to the Executive Director of the Board of Accountancy, Landon State Office Building, 900 SW Jackson, Ste. 556, Topeka, KS 66612 or by emailing the Board office at ksboa@ks.gov. All interested parties will be given a reasonable opportunity to present their views orally on the adoption of the proposed regulations during the hearing. In order to give all parties an opportunity to present their views, it may be necessary to request that each participant limit any oral presentation to five minutes.

Any individual with a disability may request accommodation in order to participate in the public hearing and may request the proposed regulations and economic impact statement in an accessible format. Requests for accommodation to participate in the hearing should be made at least five working days in advance of the hearing by contacting Susan Somers at (785) 296-2162 or by e-mail at ksboa@ks.gov. Handicapped parking is located on the south end of Landon State Office Building, and the north entrance to the building is accessible to individuals with disabilities.

These regulations are proposed for adoption on a permanent basis. A summary of the proposed regulations and their economic impact follows:

K.A.R. 74-1-3. Retaking the examination and granting of credits. Amendments to this Regulation follow recent revisions to the Uniform Accountancy Act relative to the time that CPA exam scores expire, increasing from 18 months to 30 months from the date the scores are released by the National Association of State Boards of Accountancy (NASBA), or the Board. All states are adopting this new amendment.

K.A.R. 74-4-7. Continuing education requirements. Amendments to this Regulation clarify “proof of attendance or completion” of continuing education credits claimed for renewal of a permit to practice. Removing any reference to “Licensed Municipal Public Accountants,” as that class of licensure no longer exists. (*continued on page 2*)





NOTICE OF HEARING ON PROPOSED ADMINISTRATIVE REGULATIONS (CONTINUED FROM PAGE 1)

K.A.R. 74-4-8. Continuing education programs; requirements. Amendments to this Regulation include the NASBA Registry number which is required for all webinar and self-study courses; increase the retention period to six years from five years for proof of attendance/completion of continuing education; limits the number of college credit courses to 50% of the total number of continuing education hours required for renewal or reinstatement.

K.A.R. 74-4-9. Continuing education controls and reporting. Corrects an omission for group internet-based courses; requires the certificates of completion/attendance issued by the course sponsor to include the NASBA registry number.

K.A.R. 74-5-2. Definitions. Deletes the definition of "Licensed Municipal Public Accountant;" defines NASBA.

K.A.R. 74-5-2a. Definitions of the AICPA code of professional conduct. Deletes reference to "Licensed Municipal Public Accountant."

K.A.R. 74-5-2b. Applicability of AICPA professional standards. Deletes reference to "Licensed Municipal Public Accountant."

K.A.R. 74-5-101. Independence. Deletes reference to "Licensed Municipal Public Accountant."

K.A.R. 74-5-102. Integrity and objectivity. Deletes reference to "Licensed Municipal Public Accountant."

K.A.R. 74-5-201. General standards. Deletes reference to "Licensed Municipal Public Accountant."

K.A.R. 74-5-202. Compliance with standards. Reverts back to the correct title of Kansas Department of Administration "Accounts and Reports." Deletes reference to "Licensed Municipal Public Accountant."

K.A.R. 74-5-203. Accounting principles. Deletes reference to "Licensed Municipal Public Accountant."

K.A.R. 74-5-301. Confidential client information. Deletes reference to "Licensed Municipal Public Accountant."

K.A.R. 74-5-407. Revokes this Regulation and moves it to a new Article (Article 16).

K.A.R. 74-5-408. Revokes this Regulation and moves it to a new Article (Article 16).

Article 10. Licensed Municipal Public Accountants.
K.A.R. 74-10-1 and K.A.R. 74-10-2. Revokes this Article as there are no longer any Licensed Municipal Public Accountants.

K.A.R. 74-12-1. Fees. Removes any reference to Licensed Municipal Public Accountant fees.

Article 16. New Article

K.A.R. 74-16-1. Cooperation with the board. (Previously K.A.R. 74-5-407); and includes applicants for certificates, permits, and firms.

K.A.R. 74-16-2. Notification of non-renewal; change of name or address. (Previously K.A.R. 74-5-408); requires notification of non-renewal of permit to practice and firm registration; expands notification to include employer address and business name.

Copies of the regulations and the economic impact statement may be obtained from the Board of Accountancy, Landon State Office Building, 900 SW Jackson, Ste. 556, Topeka, KS 66612, (785) 296-2162, or on the Board's website at <https://ksboa.kansas.gov>.

The Board does not anticipate any economic impact upon itself, to governmental agencies, private businesses, or to individuals in the adoption of these revisions to its regulations.

Susan L. Somers
Executive Director

