

Mindy Speck, Executive Director

Board of Accountancy

Laura Kelly, Governor

January 22, 2026

Honorable Tom Kessler, Chair
Kansas House Federal and State Affairs Committee

Re: Considerations for HB 2573
**Testimony: M. Aron Dunn, CPA & Member of
Kansas Society of CPAs**

Dear Sir and Members of the Committee:

My name is Aron Dunn. I am a CPA, a member of the Kansas Board of Accountancy and a principal of Allen, Gibbs & Houlik, L.C., a CPA firm with offices in Wichita and Overland Park, Kansas. The founding of my business goes back approximately 80 years. My firm presently employs approximately 140 individuals. I have served as a past chair of both the Board and the Kansas Society of CPAs.

The Board is supportive of HB 2573 and the Kansas Society of CPA's efforts to expand the opportunities available to citizens to engage in the practice of certified public accountancy. HB 2573 establishes educational standards for licensure based on the attainment of a baccalaureate or higher academic degree centered on accounting, business and auditing principles while also taking into account the applicant's professional experience. The tiered and balanced structure of educational and experience requirements codified in HB 2573 constitutes a reasoned approach to increasing the opportunities for individuals to become Kansas CPAs while also maintaining the integrity of the profession and the safety of Kansas consumers.

The Board would suggest a technical change to HB 2573, specifically at page 11, line 15, changing "such date" to "December 31, 2025." This change would protect the rights of those individuals who had a valid practice privilege prior to the adoption of this legislation.

The Board has also been asked to communicate a proposed technical change proposed by the KSCPA at page 9, lines 26-29 as follows:

Deletion of the proposed phrase "licensee's or applicant's primary office location where the licensee or applicant engages in the practice of certified public accountancy."

Replace with "...the primary office location from which the licensee or applicant engages in the practice of certified public accountancy. Each licensee or applicant shall designate a principal place of business, which shall be accepted by the Board unless the Board determines that a different location is the licensee's or applicant's primary office location."

The Board has no objection to KSCPA's proposed technical change.

The concepts codified in HB 2573 have been implemented or are in the process of being implemented across the country with the support of the CPA profession. The Board has worked hand in hand with the KSCPA to review the proposed terms of HB 2573 and we are hopeful that HB 2573 will become law as proposed.

Once again, thank you for your thoughtful consideration of this matter.

/s/ M. Aron Dunn, CPA

M. Aron Dunn, CPA

Member, Kansas Board of Accountancy