

AGENCY PROGRAM DESCRIPTIONS

Administration: Administration			
Subprogram History			
<p>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.</p>			
Consequences of Not Funding This Subprogram			
<p>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.</p>			
Statutory Basis			
Licensing: KSA1-201; 1-202; 1-204; 1-205; KSA 1-302; 1-302a; 1-307; 1-308; 1-310; 1-315; 1-316; KSA 1-501; Enforcement: KSA 1-205; 1-206; KSA 1-311; 1-312; 1-316; 1-318; 1-319; KSA 1-401.			
Mandatory/Discretionary	MOE/Match Requirement	Program Priority	Subprogram Priority
Mandatory	No	1	1

Subprograms Without Narrative Data			
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AGENCY PERFORMANCE MEASURES

			2022 Actuals	2023 Actuals	2024 Actuals	2025 Actuals	2026 Estimate	2027 Estimate
Administration: Administration								
Goal	Type	Measure						
Enforcement: Regulate CPAs and the services provided relating to the practice of certified public accountancy.	Outcome	Total number of Complaints Filed	95	105	83	81	90	90
	Output	Total number of Hearings Held	48	65	37	40	65	65
To approve applications for certificates by exam and reciprocity to those who meet minimum qualifying requirements.	Outcome	Total number of Certificates	13,205	13,347	13,482	13,384	13,701	13,804
	Output	Total number of New Certification Holders	146	172	119	126	91	95
To approve applications for permits to practice who meet an experience requirement and to reinstate permits to those who meet certain CE requirements.	Outcome	Total number of permit holders	3,812	3,760	3,745	3,833	3,800	3,700
	Output	Total number of New Permits	150	172	119	121	91	95
To register in-state and out-of-state CPA firms practicing in the state of Kansas.	Outcome	Total number of CPA Firms	836	810	820	825	849	827
	Output	Total number of New CPA Firms	49	44	63	44	45	45
Footnotes								