



**BOARD OF ACCOUNTANCY
ANNUAL REPORT
(FY YEAR ENDED 6/30/09)**

A. MEETINGS, HEARINGS, COMPLAINTS, DISCIPLINARY ACTIONS:

During the fiscal year ended June 30, 2009, the board held nine (9) official meetings, and forty-seven (47) hearings. For information concerning the Board meetings and hearings, please refer to "Board Meeting Agendas, Dates and Minutes" found on the Board's webpage at www.ksboa.org

Rodney Van Norden, CPA, Garden City, served as Chair of the Board during the fiscal year. Jeffrey Leiserowitz, CPA, Leawood, served as Vice-Chair. Other Board members were: Paul S. Allen, CPA, Wichita; Jeffery S. Bottenberg, Esq., Topeka, Public Member; Patricia O'Sullivan, Wichita, Public Member; Virginia A. Powell, CPA, Topeka; and E. Kent Smoll, CPA, Dodge City. Susan Somers serves as Executive Director of the Board.

B. CPA EXAM PASS RESULTS AND CPA CERTIFICATES ISSUED:

Computerized Exam Results: (Candidates who have successfully completed all 4 parts of the exam):

July/August 2008 testing window: 38
October/November 2008 testing window: 56
January/February 2009 testing window: 43
April/May 2009 testing window: 29

There were 244 new CPA certificates approved and issued during the fiscal year, which included 98 certificates issued by reciprocity. By year-end, the Board had assigned and issued a total of 10,890 CPA certificates since 1915.

C. PERMITS TO PRACTICE/PRACTICE BY NOTIFICATION:

At year end, 3,675 individuals held active permits to practice, and in addition, 581 individuals held permits to practice by notification.

D. FIRM REGISTRATIONS:

At year end, there were 719 firms registered with the Board, which includes in-state and out-of-state firms.

E. PEER REVIEW PROGRAM:

The Board renewed 152 firm registrations conditionally with the provision that their Peer Reviews be completed by a specific future date.

F. STATUTE CHANGES:

Legislation was passed to provide for practice mobility effective November 1, 2009, which will allow out of state CPAs, whose principal place of business is not in Kansas, to provide certain services in Kansas without having to be licensed. Legislation providing subpoena power, assessment of costs; increase in the amount of fines that the Board may impose; and an increase in the cap on fees charged by the Board also was passed.

G. REGULATION CHANGES:

Regulation changes were made to define the subject matter of courses acceptable to meet the ethics CPE requirement for renewal of a permit to practice; and update materials adopted by reference.

H. GENERAL INFORMATION:

BEGINNING FEE FUND BALANCE		\$396,141
INCOME		399,522
EXPENDITURES		<u>302,886</u>
NET INCOME		96,636
OTHER INCOME/EXPENSE	20% TO GENERAL FUND	89,203
	OTHER EXPENDITURES	<u>10,446</u>
TOTAL OTHER EXPENSE		99,649
ENDING FEE FUND BALANCE		\$393,128
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Susan L. Somers
Executive Director