

**BOARD OF ACCOUNTANCY  
ECONOMIC IMPACT STATEMENT**

**K.A.R. 74-1-4; 74-2-7; 74-4-3a; 74-4-7; 74-4-8; 74-4-10; 74-5-2; 74-5-101; 74-5-202; 74-5-302;  
74-11-6**

**I. SUMMARY OF PROPOSED REGULATIONS, INCLUDING THEIR PURPOSE:**

K.A.R. 74-1-4 clarifies the requirements for transfer of examination grades.

K.A.R. 74-2-7 broadens the type of alternative credits allowed and disallows credit for repeat courses.

K.A.R. 74-4-3a specifies the reasons for returning a renewal application.

K.A.R. 74-4-7 clarifies that a person may not renew their permit until they have met the continuing professional education requirement and have the required proof of attendance/completion in hand, in addition to requiring reinstatement applicants to obtain two hours of ethics for reinstatement of their permits.

K.A.R. 74-4-8 rearranges existing language outlining the types of courses allowed for continuing professional education.

K.A.R. 74-4-10 clarifies what is set forth in 74-4-8 for renewal of initial or reinstated permits.

K.A.R. 74-5-2 updates materials adopted by reference and specifies excluded sections.

K.A.R. 74-5-101 updates materials adopted by reference.

K.A.R. 74-5-202 updates materials adopted by reference.

K.A.R. 74-5-302 is revoked.

K.A.R. 74-11-6 updates materials adopted by reference.

**II. REASON OR REASONS THE PROPOSED REGULATION IS REQUIRED, INCLUDING WHETHER OR NOT THE REGULATIONS ARE MANDATED BY FEDERAL LAW.**

The purpose for these amendments is for clarification purposes and to update materials adopted by reference.

**III. ANTICIPATED ECONOMIC IMPACT UPON THE KANSAS STATE BOARD OF ACCOUNTANCY.**

The Board does not anticipate any economic impact upon itself in the adoption of these revisions to its regulations.

**IV. ANTICIPATED FINANCIAL IMPACT UPON OTHER GOVERNMENTAL AGENCIES AND UPON PRIVATE BUSINESSES OR INDIVIDUALS.**

There is no anticipated financial impact on governmental agencies or upon private business or individuals.

**V. ANTICIPATED ECONOMIC IMPACT UPON LICENSEES.**

There is no anticipated financial impact upon licensees.

**VI. LESS COSTLY OR INTRUSIVE METHODS THAT WERE CONSIDERED, BUT REJECTED, AND THE REASON FOR REJECTION.**

No less costly or intrusive methods were identified.

Susan Somers  
Executive Director