



Susan L. Somers, Executive Director

Board of Accountancy

Sam Brownback, Governor

**STATE OF KANSAS  
BOARD OF ACCOUNTANCY  
NOTICE OF HEARING ON PROPOSED ADMINISTRATIVE REGULATIONS**

A public hearing will be conducted at 9:30 AM, Friday, October 27, 2017, Room 556A of the Landon State Office Building, 900 SW Jackson, Topeka, KS, to consider the adoption of proposed changes in existing rules and regulations of the Board of Accountancy.

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](mailto: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 statements 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](mailto: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 proposed regulations and their economic impact follows:

**K.A.R. 74-2-1. Applications for examination.** Amendments to this regulation set out the requirements for application for the CPA exam and mirrors a change that was made to the enabling statute to allow candidates to sit in advance of meeting the education requirements.

**K.A.R.74-2-7. Concentration in accounting.** Amendments to this regulation further define the specific course requirements to sit for the exam.

**K.A.R. 74-3-8. Ethics examination requirement for issuance of certificate.** Amendments to this regulation set forth the specific passing score for the required ethics exam for certification.

**K.A.R. 74-4-3a. Permit renewal.** Amendments to this regulation expand the definition of continuing education requirements for licensure.

**K.A.R. 74-4-7. Continuing education requirements.** Amendments to this regulation also expand the definition of continuing education requirements for licensure.

**K.A.R. 74-4-8. Continuing education programs; requirements.** Amendments to this regulation further defines the requirements that a course sponsor must meet in the issuance of certificates of attendance in accordance with the continuing professional education standards.

**K.A.R. 74-4-9. Continuing education controls and reporting.** Amendments to this regulation mirror the changes made to K.A.R. 74-4-8 for the requirements of a person chosen for audit of their continuing professional education and further defines the requirements of the course sponsor for the issuance of a certificate of attendance/completion.

**K.A.R. 74-4-10. Continuing education requirements for renewal of initial or reinstated permits.** Amendments to this regulation expand the definition of continuing education requirements to mirror the changes made in K.A.R. 74-4-3a, 74-4-7 and 74-4-8.

**K.A.R. 74-5-2. Definitions.** Amendments to this regulation update materials adopted by reference.

**K.A.R. 74-5-202. Compliance with standards.** Amendments to this regulation update materials adopted by reference.

**K.A.R. 74-5-405. Form of Practice.** Revoked.

**K.A.R. 74-5-406. Firm or professional names.** Amendments to this regulation clarify the definition of fictitious firm or professional names.

**K.A.R. 74-5-408. Change of name or address.** Amendments to this regulation require a person to notify the Board of a change of name.

**K.A.R. 74-6-2. Management of an office.** Amendments to this regulation revise the requirements for a resident manager of the firm and locations of the firm.

**K.A.R. 74-7-2. Firms eligible for registration.** Amendments to this regulation clarify the firms who are required to register with the Board in compliance with K.S.A. 1-308.

**K.A.R. 74-11-6. Definitions.** Amendments to this regulation update materials adopted by reference.

**K.A.R. 74-12-1. Fees.** Amendments to this regulation increase fees for certificates, permits and firms.

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 [www.ksboa.org](http://www.ksboa.org)

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

Susan L. Somers  
Executive Director