

USE OF THE CPA TITLE

There seems to be some confusion as to when it is appropriate to use certified public accountant (CPA) without holding a permit to practice.

The Kansas accountancy law allows persons who hold a valid CPA certificate to use the *title* "CPA". CPA may be used after a person's name in connection with their employment, as long as their employer, and/or the individual CPA, are not performing or offering to perform services that fall under the definition of practice of certified public accounting.

The definition of practice is extremely broad, so caution must be used when determining whether or not it is unlawful to use CPA without holding a permit to practice. For instance—if the CPA is a controller, CFO or an employee of a company that is not a CPA firm, whose responsibilities are to his/her employer only, then the use of CPA is allowable if used with the person's name, the name of the company, and the person's position with the company.

If, however, the employer of the CPA, or the CPA individually, provide services that fall under the definition of practice, and the CPA is responsible to serve customers of his/her employer—services such as litigation support, advice on tax matters, financial planning, consulting, advisory services, valuation services, or basically any financial service, then the use of the CPA title after a person's name would require a permit to practice.

What is also not allowed without a valid permit to practice, is advertising, phone book listing, letterhead, signature as a CPA on documents provided to the public (this includes friends and family), or third parties relying on the information provided.

We strongly encourage anyone who is unclear about this matter, or any other matter relating to the practice of certified public accountancy, to contact the Board office for guidance.

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