

MINUTES OF THE KANSAS BOARD OF ACCOUNTANCY

MARCH 9, 2006

2:00 PM

VIA TELECONFERENCE

1. CALL TO ORDER:

Ginger Powell, CPA, Chair, called the meeting to order. Board members participating in the telephone conference were Ms. Powell; Paul Allen, CPA; Adley E. Johnson, CPA; Jeff Bottenberg, Public Member; Pat O'Sullivan, Public Member, and Rodney Van Norden, CPA. Also participating in the conference call were Susan Somers, Executive Director; Mary Feighny, Assistant Attorney General; Tony Scott, Kansas Society of CPAs; and Joyce Schartz, Public Accountants Association.

2. PURPOSE OF MEETING:

The purpose of this conference call was to discuss HB 3004, which was introduced on March 7, 2006 by Representative Brunk from BelAire, Kansas on behalf of an exam candidate who had been advised by the Board that she was not eligible to sit for the CPA exam, due to disqualification of 14 hours of advanced placement courses she had taken in high school. HB 3004 amends K.S.A. 1-302a to include the following language:

“(d) When determining whether an applicant for admission has completed the course work required by this section, the board shall include:

(1) Any academic credit granted for course work successfully completed by an applicant which was applicable toward an academic degree pursuant to K.S.A. 72-11a01 et seq., and amendments thereto; and

(2) any academic credit granted for advance placement classes successfully completed by an applicant which was applicable toward an academic degree under an advance placement program.”

The Board expressed concern over the broad nature of the bill, in that in its current state, this could include not only advanced placement credits, but courses that were tested out of (CLEP), and schools who give credit for life experience.

The Bill also doesn't indicate any limit on the number of hours a person could obtain by credit, nor does it address what types of courses may be obtained through credit.

Both Mr. Allen and Mr. Johnson were involved in the creation of the 150 hour education requirement, and both expressed concerns over allowing a student to obtain credit for the core course requirements. To tamper with the core course

requirements would impact the overall 150 hour requirement that was designed years ago by both the colleges, the Board of Accountancy and the KSCPA.

Further discussion was held concerning the fact that there has only been one student that has taken issue with the Board's position on advanced placement courses. In other situations where a person had tested out of a course, or been awarded advanced placement credit, which was disqualified by the Board, the candidate had more than enough hours to compensate, and was therefore able to sit for the exam anyway, or request a waiver of specific courses required to take the exam.

The Board reiterated that it had formed a task force in December of 2005 to look at all of its statutes this summer and fall, to include K.S.A. 1-302a, and at that time it would meet with all interested parties to discuss the issue and try to come up with a solution that would be acceptable by all.

Tony Scott assured the Board that the KSCPA would support the task force in its efforts to review this matter this summer when it meets, and that he would speak with his Executive Committee as to its position on the Bill and would get back to Ms. Powell.

The Board unanimously agreed that it would oppose the Bill and instructed Ms. Somers to prepare testimony for Ms. Powell to present at the hearing.

3. ADJOURN:

There being no further business, the meeting was adjourned.

/s/ Susan L. Somers
Susan L. Somers, Executive Director