

1-322. Practice privilege; requirements; conditions; disciplinary actions. (a) (1) An individual whose principal place of business is not in this state having an active license to practice certified public accountancy from any state which the board or its designee has verified to be in substantial equivalence with the CPA licensure requirements of the uniform accountancy act shall be presumed to have qualifications substantially equivalent to this state's requirements and may be granted all the privileges of permit holders of this state without the need to obtain a permit issued under K.S.A. 1-310, and amendments thereto; or

(2) an individual whose principal place of business is not in this state having an active license to practice certified public accountancy from any state which the board or its designee has not verified to be in substantial equivalency with the CPA licensure requirements of the uniform accountancy act shall be presumed to have qualifications substantially equivalent to this state's requirements and may be granted all the privileges of permit holders of this state without the need to obtain a permit to practice issued under K.S.A. 1-310, and amendments thereto, if such individuals certified public accountancy qualifications are substantially equivalent to the following requirements:

(A) Have at least 150 semester hours of college education, including a baccalaureate or higher academic degree, with a concentration in accounting as defined by the home licensing jurisdiction, from a college or university;

(B) obtains credit for passing each of the four test sections of the uniform certified public accountant examination; and

(C) possess at least one year of experience including service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills, all of which were verified by a certified public accountant holding an active license to practice.

Any individual who has passed the uniform certified public accountant examination and holds a valid license to practice certified public accountancy issued by another state prior to January 1, 2012, may be exempt from the education requirement in subparagraph (A) of paragraph (2) of subsection (a) for the purposes of this section.

(b) Individuals seeking to practice certified public accountancy in Kansas pursuant to subsection (a) shall notify the board prior to commencing practice in this state. Such individuals shall have a reasonable amount of time from the date of such notification to the board to complete an application of notification provided by the board and shall renew such notification on a biennial basis. The board may enact rules and regulations governing notification and renewal. Notwithstanding any other provision of law, an individual who offers or renders professional services on or after November 1, 2009, whether in person, by mail, telephone or electronic means, and possesses the qualifications set forth in paragraph (1) or (2) of subsection (a) shall be granted practice privileges in this state and no notice, fee or other submission shall be provided by any such individual. Permits issued pursuant to this section prior to November 1, 2009, shall continue in effect until the expiration date of the permit.

(c) The board may charge a fee for such notification and a renewal of such notification pursuant to K.S.A. 1-301, and amendments thereto.

(d) Any licensee of another state exercising the privilege afforded under subsection (b) and the firm which employs that licensee hereby simultaneously consent, as a condition of the grant of this privilege:

(1) To the personal and subject matter jurisdiction of this board;

(2) to the appointment of the state regulatory body which issued their licenses as the agent upon whom process may be served in any action or proceeding by the Kansas board against the licensee;

(3) to cease offering or rendering professional services in this state individually and on behalf of the firm in the event that the license from the state of the individual's principal place of business is no longer valid; and

(4) to comply with this act and the board's rules and regulations.

(e) An individual who has been granted practice privileges under this section who, for any client having its home office in this state, performs any of the following services: (1) Any audit or other engagement to be performed in accordance with the statements on auditing standards (SAS); (2) any audit to be performed in accordance with the Kansas municipal audit guide; (3) any review of a financial statement to be performed in accordance with the statements on standards for accounting and review services (SSARS); (4) any engagement, except a compilation, to be performed in accordance with the statements on standards for attestation engagements (SSAE); and (5) any engagement to be performed in accordance with the standards of the PCAOB; may only do so through a firm which has registered pursuant to K.S.A. 1-308, and amendments thereto.

(f) Any individual prohibited from practicing certified public accountancy in this state, as a result of having a permit, certificate or practice privilege revoked or suspended by the board, shall not be granted practice privileges under this section without first obtaining the approval of the board.

(g) A holder of a permit to practice issued by this state offering or rendering services or using a CPA title in another state may be subject to disciplinary action in this state for an act committed in another state for which the permit holder would be subject to discipline for an act committed in the other state. The board shall investigate any complaint made by the board of accountancy of another state.

History: L. 2000, ch. 81, § 2; L. 2009, ch. 38, § 13; Apr. 2.