

## 2023 Kansas Statutes

**1-202. Organization; officers; meetings; records; powers and duties; rules and regulations; standards and guides.** (a) Each year the board shall meet and organize by electing a chairperson and a vice-chairperson from its membership. The board shall appoint a secretary, who need not be a member of the board. The board shall meet at the call of the chairperson but not less than twice each year and shall have a seal. The chairperson and the secretary of the board shall have the power to administer oaths.

(b) The board shall keep records of all proceedings and actions by and before it. In any proceedings in court, civil or criminal, arising out of or founded upon any provisions of this act, copies of such records which are certified as correct by the secretary of the board under the seal of the board shall be admissible in evidence and shall be prima facie evidence of the correctness of the contents thereof.

(c) The board may:

(1) Provide for certification, notification and registration and issue permits to practice in accordance with the provisions of this act;

(2) adopt, amend and revoke rules and regulations governing its administration and enforcement of this act, including but not limited to: (A) Educational qualifications required under K.S.A. 1-302a, and amendments thereto; (B) experience qualifications required under K.S.A. 1-302b, and amendments thereto; (C) continuing professional education qualifications required under K.S.A. 1-310, and amendments thereto; (D) professional conduct directed to controlling the quality of services by licensees, and dealing among other things with independence, integrity and objectivity, competence and technical standards, responsibilities to the public and clients, commissions and referral fees, contingent fees, advertising, firm names, discreditable acts and communication with the board; (E) professional standards applicable to licensees; (F) the manner and circumstances of use of the titles "certified public accountant" and "C.P.A."; (G) peer reviews required in K.S.A. 1-501, and amendments thereto; (H) the definition of substantial equivalency for purposes of K.S.A. 1-322, and amendments thereto; and (I) such other rules and regulations as the board may deem necessary to regulate the practice of certified public accountancy.

(d) The board shall:

(1) Keep accounts of its receipts and disbursements;

(2) keep a register of Kansas certificates issued by the board;

(3) deny, revoke, suspend and reinstate certificates, notifications, firm registrations and permits; and

(4) initiate proceedings, hold hearings and do all things necessary to regulate the practice of certified public accountancy.

(e) Any statements on standards and guides imposed by the board shall meet the standards or guides developed for general application either by the American institute of certified public accountants or the division of accounts and reports which are in effect on July 1, 2001, or any later version as adopted by the board in rules and regulations.

(f) A majority of the board shall constitute a quorum for the transaction of any business at any meeting of the board.

**History:** L. 1951, ch. 1, § 2; L. 1981, ch. 2, § 2; L. 1987, ch. 2, § 2; L. 1997, ch. 100, § 1; L. 2000, ch. 81, § 4; L. 2001, ch. 120, § 7; July 1.