

STATE OF KANSAS

Office of the Attorney General

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Curt T. Schneider
Attorney General

June 1, 1977

ATTORNEY GENERAL OPINION NO. 77- 179

Ms. Glenda Sherman
Secretary
Board of Accountancy
First National Bank Tower
Topeka, Kansas 66603

Re: Accountants, Certified Public--Grounds For Revocation
Or Suspension Of Certificate Or Permit--Continuing Edu-
cation

Synopsis: The Board of Accountancy may, under the authority of
K.S.A. 1-311, require C.P.A.'s to renew their permits
to practice as certified public accountants and to meet
the continuing education requirements set out in K.A.R.
74-9-1.

* * *

Dear Ms. Sherman:

In your letter of April 22 you inquire whether the Board of Ac-
countancy has the authority to require all certified public ac-
countants practicing public accounting in Kansas to hold current
permits.

K.S.A. 1-311 states in pertinent part thus:

"After notice and hearing as provided
in K.S.A. 1-313, the board may revoke or
suspend any certificate issued under the laws
of this state or any registration granted
under K.S.A. 1-308, or revoke, suspend or
refuse to renew any permit issued under K.S.A.
1-310, or may censure the holder of any such
permit, for any one or any combination of
the following causes:

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(g) cancellation, revocation, suspension, or refusal to renew, authority to practice as a certified public accountant or a public accountant in any state or foreign country."

Clearly the refusal to renew a permit to practice would be grounds for revocation or suspension of certificate or permit under K.S.A. 1-313(g) and the Board, in its discretion, may revoke or suspend an individual's certificate.

You further inquire whether a certificate holder is required to satisfy the continuing education requirements of the Board which are prescribed by its regulation.


K.A.R. 74-9-1 states thus:

"Applicants for renewal of annual permits to practice as certified public accountant in Kansas must have completed a program of acceptable continuing education, as defined by this regulation. . . ."

This education requirement is subject to waiver by the Board for exceptions delineated within.

This regulation expressly authorized by K.S.A. 1-310, authorizes the Board to require the certificate holder to both meet the continuing education requirements set by the Board and apply for renewal of authority to practice or face possible suspension or revocation of his or her certificate.

Yours truly,


CURT T. SCHNEIDER
Attorney General

CTS:JRM:JBW:kj