

BOARD OF ACCOUNTANCY

Budget Committee Report

KLRD Analyst: Kleespie
KLRD Summary: Vol. 1, Pg. 349

DOB Analyst: Thomas
GBR Analysis: Vol. 2, Pg. 128

Executive Summary

Summary of Total Expenditures, FY 2023 – FY 2027					
	SGF	All Other Funds	Total	FTE Positions	
FY 2023 Actual	\$ -	\$ 434,841	\$ 434,841	3.0	
FY 2024 Actual	-	499,484	499,484	3.0	
FY 2025 Actual	-	492,937	492,937	3.0	
FY 2026					
Approved, with Reappropriations	\$ -	\$ 489,499	\$ 489,499	3.0	
Agency Revised Estimate	-	488,985	488,985	3.0	
Special Committee on the State Budget	-	488,985	488,985	3.0	
House Appropriations	-	488,985	488,985	3.0	
Senate Ways and Means	-	488,985	488,985	3.0	
Conference Committee*	-	-	-	-	
Governor's Recommendation	-	488,985	488,985	3.0	
FY 2027					
Approved, without Reappropriations	\$ -	\$ 489,996	\$ 489,996	3.0	
Agency Request	-	489,774	489,774	3.0	
Special Committee on the State Budget	-	489,774	489,774	3.0	
House Appropriations	-	489,774	489,774	3.0	
Senate Ways and Means	-	489,774	489,774	3.0	
Conference Committee*	-	-	-	-	
Governor's Recommendation	-	489,774	489,774	3.0	

* Note : This committee has not taken action on this agency's budget yet.

The Board of Accountancy provides for the certification and regulation of Certified Public Accountants (CPAs) within the State of Kansas. The Board itself is composed of seven individuals, all of whom must be residents of Kansas. Five of the individuals must be CPAs licensed to practice in Kansas; the other two individuals must represent the general public, though they must have an understanding of generally accepted accountancy principles. Board members are appointed to three-year terms.

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FY 2026

Summary of Legislative Recommendations, FY 2026					
	SGF	All Other Funds	Total	FTE Positions	
Approved, with Reappropriations	\$ -	\$ 489,499	\$ 489,499	3.0	
Agency Revised Estimate	-	488,985	488,985	3.0	
Special Committee on the State Budget (SBC)					
<i>Change from Agency Revised Estimate</i>	\$ -	\$ -	\$ -	-	-
TOTAL – Special Committee	\$ -	\$ 488,985	\$ 488,985	3.0	
House Committees					
Agriculture and Natural Resources Budget Appropriations Committee of the Whole*	\$ -	\$ -	\$ -	-	-
<i>Subtotal – House Change from SBC</i>	\$ -	\$ -	\$ -	-	-
TOTAL – Current House Position	\$ -	\$ 488,985	\$ 488,985	3.0	
Senate Committees					
Ways and Means Committee of the Whole*	-	-	-	-	-
<i>Subtotal – Senate Change from SBC</i>	\$ -	\$ -	\$ -	-	-
TOTAL – Current Senate Position	\$ -	\$ 488,985	\$ 488,985	3.0	
Legislative Approved					
Conference Committee Governor's Vetoes Veto Overrides	\$ -	\$ -	\$ -	-	-
<i>Subtotal – Approved Change from SBC</i>	\$ -	\$ -	\$ -	-	-
GRAND TOTAL – Final Approved	\$ -	\$ 488,985	\$ 488,985	3.0	

* Note : This committee has not taken action on this agency's budget yet.

Agency

The **agency** requests a revised estimate of \$488,985, all from the Board of Accountancy Fee Fund, in expenditures and 3.0 FTE positions in FY 2026. This is a decrease of \$514, or 0.1 percent below the amount approved by the 2025 Legislature. The agency has not submitted any supplemental requests, nor is there any SGF reappropriation.

Special Committee on the State Budget

The **Special Committee** concurs with the agency's revised estimate in FY 2026.

House Committees

House Committee on Agriculture and Natural Resources Budget

The **House Budget Committee** concurs with the Special Committee's recommendation in FY 2026.

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House Committee on Appropriations

The **House Committee** concurs with the House Budget Committee's recommendation in FY 2026.

Senate Committees

Senate Committee on Way and Means

The **Senate Committee** concurs with the Special Committee's recommendation in FY 2026.

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FY 2027

Summary of Legislative Recommendations, FY 2027					
	SGF	All Other Funds	Total	FTE Positions	
Approved, without Reappropriations	\$ -	\$ 489,996	\$ 489,996	3.0	
Agency Request	-	489,774	489,774	3.0	
Special Committee on the State Budget (SBC)					
<i>Change from Agency Request</i>	\$ -	\$ -	\$ -	-	
TOTAL – Special Committee	\$ -	\$ 489,774	\$ 489,774	3.0	
House Committees					
Agriculture and Natural Resources Budget Appropriations Committee of the Whole*	\$ -	\$ -	\$ -	-	
<i>Subtotal – House Change from SBC</i>	\$ -	\$ -	\$ -	-	
TOTAL – Current House Position	\$ -	\$ 489,774	\$ 489,774	3.0	
Senate Committees					
Ways and Means Committee of the Whole*	-	-	-	-	
<i>Subtotal – Senate Change from SBC</i>	\$ -	\$ -	\$ -	-	
TOTAL – Current Senate Position	\$ -	\$ 489,774	\$ 489,774	3.0	
Legislative Approved					
Conference Committee Governor's Vetoes Veto Overrides	\$ -	\$ -	\$ -	-	
<i>Subtotal – Approved Change from SBC</i>	\$ -	\$ -	\$ -	-	
GRAND TOTAL – Final Approved	\$ -	\$ 489,774	\$ 489,774	3.0	

* Note : This committee has not taken action on this agency's budget yet.

Agency

The **agency** requests \$489,774, all from the Board of Accountancy Fee Fund, in expenditures and 3.0 FTE positions for FY 2027. This is a decrease of \$222, or 0.1 percent below the amount approved by the 2025 Legislature. The agency has not submitted any enhancement requests.

Special Committee on the State Budget

The **Special Committee** concurs with the agency request for FY 2027.

House Committees

House Committee on Agriculture and Natural Resources Budget

The **House Budget Committee** concurs with the Special Committee's recommendation for FY 2027.

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House Committee on Appropriations

The **House Committee** concurs with the House Budget Committee's recommendation for FY 2027.

Senate Committees

Senate Committee on Way and Means

The **Senate Committee** concurs with the Special Committee's recommendation for FY 2027.