

# 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 |  |
| <b>FY 2023 Actual</b>                            | \$ - | \$ 434,841      | \$ 434,841 | 3.0           |  |
| <b>FY 2024 Actual</b>                            | -    | 499,484         | 499,484    | 3.0           |  |
| <b>FY 2025 Actual</b>                            | -    | 492,937         | 492,937    | 3.0           |  |
| <b>FY 2026</b>                                   |      |                 |            |               |  |
| 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 Committee of the Whole                     | -    | 488,985         | 488,985    | 3.0           |  |
| Senate Committee of the Whole                    | -    | 488,985         | 488,985    | 3.0           |  |
| Legislative Approved                             | -    | 488,985         | 488,985    | 3.0           |  |
| Governor's Recommendation                        | -    | 488,985         | 488,985    | 3.0           |  |
| <b>FY 2027</b>                                   |      |                 |            |               |  |
| 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 Committee of the Whole                     | -    | 489,774         | 489,774    | 3.0           |  |
| Senate Committee of the Whole                    | -    | 489,774         | 489,774    | 3.0           |  |
| Legislative Approved                             | -    | 492,086         | 492,086    | 3.0           |  |
| Governor's Recommendation                        | -    | 489,774         | 489,774    | 3.0           |  |

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.

# BOARD OF ACCOUNTANCY

## Budget Committee Report

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           |  |
| <b>Special Committee on the State Budget (SBC)</b> |             |                   |                   |               |  |
| Change from Agency Revised Estimate                | \$ -        | \$ -              | \$ -              | -             |  |
| <b>TOTAL – Special Committee</b>                   | <b>\$ -</b> | <b>\$ 488,985</b> | <b>\$ 488,985</b> | <b>3.0</b>    |  |
| <b>House Committees</b>                            |             |                   |                   |               |  |
| Agriculture and Natural Resources Budget           | \$ -        | \$ -              | \$ -              | -             |  |
| Appropriations                                     | -           | -                 | -                 | -             |  |
| Committee of the Whole                             | -           | -                 | -                 | -             |  |
| Subtotal – House Change from SBC                   | \$ -        | \$ -              | \$ -              | -             |  |
| <b>TOTAL – Current House Position</b>              | <b>\$ -</b> | <b>\$ 488,985</b> | <b>\$ 488,985</b> | <b>3.0</b>    |  |
| <b>Senate Committees</b>                           |             |                   |                   |               |  |
| Ways and Means                                     | -           | -                 | -                 | -             |  |
| Committee of the Whole                             | -           | -                 | -                 | -             |  |
| Subtotal – Senate Change from SBC                  | \$ -        | \$ -              | \$ -              | -             |  |
| <b>TOTAL – Current Senate Position</b>             | <b>\$ -</b> | <b>\$ 488,985</b> | <b>\$ 488,985</b> | <b>3.0</b>    |  |
| <b>Legislative Approved</b>                        |             |                   |                   |               |  |
| Conference Committee                               | \$ -        | \$ -              | \$ -              | -             |  |
| Governor's Vetoes                                  | -           | -                 | -                 | -             |  |
| Veto Overrides                                     | -           | -                 | -                 | -             |  |
| Certifications                                     | -           | -                 | -                 | -             |  |
| Subtotal – Approved Change from SBC                | \$ -        | \$ -              | \$ -              | -             |  |
| <b>GRAND TOTAL – Final Approved</b>                | <b>\$ -</b> | <b>\$ 488,985</b> | <b>\$ 488,985</b> | <b>3.0</b>    |  |

## 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.

# BOARD OF ACCOUNTANCY

## Budget Committee Report

### House Committees

#### House Committee on Agriculture and Natural Resources Budget

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

#### House Committee on Appropriations

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

#### House Committee of the Whole

The **House Committee of the Whole** concurs with the 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.

#### Senate Committee of the Whole

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

### Conference Committee

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

# BOARD OF ACCOUNTANCY

## Budget Committee Report

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           |  |
| <b>Special Committee on the State Budget (SBC)</b> |             |                   |                   |               |  |
| Change from Agency Request                         | \$ -        | \$ -              | \$ -              | -             |  |
| <b>TOTAL – Special Committee</b>                   | <b>\$ -</b> | <b>\$ 489,774</b> | <b>\$ 489,774</b> | <b>3.0</b>    |  |
| <b>House Committees</b>                            |             |                   |                   |               |  |
| Agriculture and Natural Resources Budget           | \$ -        | \$ -              | \$ -              | -             |  |
| Appropriations                                     | -           | -                 | -                 | -             |  |
| Committee of the Whole                             | -           | -                 | -                 | -             |  |
| Subtotal – House Change from SBC                   | \$ -        | \$ -              | \$ -              | -             |  |
| <b>TOTAL – Current House Position</b>              | <b>\$ -</b> | <b>\$ 489,774</b> | <b>\$ 489,774</b> | <b>3.0</b>    |  |
| <b>Senate Committees</b>                           |             |                   |                   |               |  |
| Ways and Means                                     | -           | -                 | -                 | -             |  |
| Committee of the Whole                             | -           | -                 | -                 | -             |  |
| Subtotal – Senate Change from SBC                  | \$ -        | \$ -              | \$ -              | -             |  |
| <b>TOTAL – Current Senate Position</b>             | <b>\$ -</b> | <b>\$ 489,774</b> | <b>\$ 489,774</b> | <b>3.0</b>    |  |
| <b>Legislative Approved</b>                        |             |                   |                   |               |  |
| Conference Committee                               | \$ -        | \$ -              | \$ -              | -             |  |
| Governor's Vetoes                                  | -           | -                 | -                 | -             |  |
| Veto Overrides                                     | -           | -                 | -                 | -             |  |
| Certifications                                     | -           | 2,312             | 2,312             | -             |  |
| Subtotal – Approved Change from SBC                | \$ -        | \$ 2,312          | \$ 2,312          | -             |  |
| <b>GRAND TOTAL – Final Approved</b>                | <b>\$ -</b> | <b>\$ 492,086</b> | <b>\$ 492,086</b> | <b>3.0</b>    |  |

## 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.

# BOARD OF ACCOUNTANCY

## Budget Committee Report

### House Committees

#### House Committee on Agriculture and Natural Resources Budget

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

#### House Committee on Appropriations

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

#### House Committee of the Whole

The **House Committee of the Whole** concurs with the 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.

#### Senate Committee of the Whole

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

### Conference Committee

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

### Legislative Approved

**HB 2513** authorized the following statewide adjustments which were certified following the conclusion of the 2026 Session:

1. Add \$2,312 to implement the Executive Branch pay plan approved by the 2026 Legislature and certified by the State Finance Council for FY 2027.