

Article 1.--EXAMINATIONS

74-1-1. Type of examination. The uniform certified public accountant examination prepared by the American institute of certified public accountants shall be used for all examinations. (Authorized by K.S.A. 1-202 and K.S.A. 1-304, as amended by 2003 HB 2241, § 3; implementing K.S.A. 1-302 and K.S.A. 1-304, as amended by 2003 HB 2241, §3; effective Jan. 1, 1966; amended Nov. 14, 2003.)

74-1-2. Determining and reporting examination grades. (a) Each testing candidate shall be required to pass all test sections of the examination in order to qualify for a certificate.

(b) Each testing candidate shall be required to attain at least a minimum grade established through a psychometrically acceptable, standard-setting procedure approved by the board.

(c) Upon the board's receipt of each candidate's advisory grades from the examination provider, the grades shall be reviewed and may be adopted by the board. The examination grades shall be reported to the testing candidate. (Authorized by K.S.A. 1-202 and K.S.A. 2006 Supp. 1-304, as amended by L. 2007, ch. 97, § 2; implementing K.S.A. 2006 Supp. 1-304, as amended by L. 2007, ch. 97, § 2; effective Jan. 1, 1966; amended Nov. 17, 2000; amended Nov. 14, 2003; amended Jan. 11, 2008.)

74-1-3. Retaking the examination and granting of credits. (a) A testing candidate may take the test sections individually and in any order. Credit for passing any test section shall be valid for that test section for 30 months from the date the passing score for such test section is released by NASBA to the candidate or the board, as applicable, regardless of the number of test sections taken or having to attain a minimum score on any failed section(s).

(b) Each testing candidate shall pass all four test sections within a rolling 30-month period that begins on the date the first passing score(s) are released by NASBA to the candidate or the board, as applicable. The rolling 30-month period concludes on the date the candidate sits for the final test section passed, regardless of when the score is released by NASBA for the final test section.

(c) A testing candidate who earns initial credit on one or more of the test section(s) of the examination must sit for and complete the remaining required test section(s) of the examination by midnight local time on the last day of the 30-month period.

(d) If all required test section(s) are not passed within this initial 30-month period, credit for the first test section(s) passed shall expire and a new rolling 30-month period shall begin on the date the second passing score(s) were released by NASBA to the candidate or the board, as applicable, and continue for 30-months from that date. If all required test section(s) are not passed within this next rolling 30 month period, credit for the second test section(s) passed shall expire and a new rolling 30-month period will begin on the date the next test section passing score, if any, was released by NASBA to the candidate or the board, as applicable, and this cycle of 30-month rolling periods and test section credit expirations will continue until all test section(s) are passed within one 30-month rolling period. Despite the foregoing, if a candidate stops testing for a 30-month period, then all credit for previously passed test sections will expire.

(e) A testing candidate shall not retake a failed test section until the candidate has been notified of the score for the most recent attempt of that failed test section.

(f) A testing candidate shall be deemed to have passed the examination if the candidate obtains credit for passing all required test sections in one rolling 30-month period.

(g) Each testing candidate shall retain credit for any and all required test sections of the examination passed as a candidate of another state if that credit would have been given under the applicable requirements in this state.

(h) Despite the provisions of subsections (a), (b), and (c), the period of time in which to pass all test sections of the examination may be extended by the board upon a showing that the credit was lost by reason of circumstances beyond the testing candidate's control. (Authorized by K.S.A. 1-202 and K.S.A. 1-304; implementing K.S.A. 1-304; effective Jan. 1, 1966; amended, E-82-27, Dec. 22, 1981; amended May 1, 1982; amended Jan. 12, 1996; amended Nov. 14, 2003; amended Jan. 11, 2008; amended Feb. 19, 2016; amended Nov. 29, 2019; amended April 26, 2024.)

74-1-4. Transfer of examination credit. An applicant for the certificate of certified public accountant who has passed one or more sections of the uniform certified public accountant examination under the jurisdiction of another state shall be given conditional credit by the board for passing those subjects if the applicant meets the following requirements:

(a) Has established residence in Kansas;

(b) has passed one or more sections of the uniform certified public accountant examination in accordance with K.A.R. 74-1-3, with the grades determined by the advisory grading service of the board of examiners of the American institute of certified public accountants;

(c) meets the education requirement prescribed by K.S.A. 1-302a, and amendments thereto; and

(d) at the time of applying to transfer the credit earned in another state, is still eligible to be reexamined in that state except

for reason of change of residence. (Authorized by K.S.A. 1-202; implementing K.S.A. 1-302; effective Jan. 1, 1966; amended, E-82-27, Dec. 22, 1981; amended May 1, 1982; amended May 25, 2012; amended Feb. 19, 2016.)

74-1-5. (Revoked July 18, 1997.)

74-1-6. Refund of examination fees. (a) Any examination fee may be refunded by the board to a testing candidate who is unable to be present for an examination if the board determines that the testing candidate had an acceptable reason for not sitting. Acceptable reasons shall include a documented illness, death in the immediate family, and any other reason that the board determines to be unavoidable.

(b) Each refunded examination fee shall be subject to a 25 percent processing fee. (Authorized by K.S.A. 1-202 and K.S.A. 2006 Supp. 1-304, as amended by L. 2007, ch. 97, § 2; implementing K.S.A. 2006 Supp. 1-304, as amended by L. 2007, ch. 97, § 2; effective July 18, 1997; amended Nov. 14, 2003; amended Jan. 11, 2008.)

74-1-7. Examination security. Scheduled examinations, the grading of examinations, and the issuance of certificates may be postponed by the board for any of the following reasons:

- (a) Breach of examination security;
- (b) unauthorized acquisition or disclosure of the contents of an examination;
- (c) suspected or actual negligence, errors, omissions, or irregularities in conducting examinations; or
- (d) any other reasonable cause or unforeseen circumstance. (Authorized by K.S.A. 1999 Supp. 1-202, as amended by L. 2000, Ch. 81, § 4; implementing K.S.A. 1999 Supp. 1-302, as amended by L. 2000, Ch. 81, § 7; effective Nov. 17, 2000.)

74-1-8. Administration of examination; cheating. (a) Either of the following actions by a testing candidate shall invalidate any grade otherwise earned on any test section and may warrant the candidate's summary expulsion from the test site and disqualification from taking the examination for a specified period of time:

- (1) Failing to comply with the testing administrator's instructions; or
- (2) cheating in applying for or taking the examination.
- (b) The following actions or attempted actions by a testing candidate may be considered cheating:
 - (1) Falsifying or misrepresenting educational credentials or other information required for admission to the examination;
 - (2) any communication between testing candidates inside or outside the test site or copying another testing candidate's answers while the examination is in progress;
 - (3) with the exception of persons associated with the examination process, any communication with others inside or outside the test site while the examination is in progress;
 - (4) the substitution of another person to sit in the test site in the stead of a testing candidate;
 - (5) other than those materials provided to the testing candidate as part of the examination, referring to cribnotes, textbooks, or any other materials or electronic media inside or outside the test site while the examination is in progress;
 - (6) violating the nondisclosure prohibitions of the examination or aiding or abetting another in doing so; and
 - (7) retaking or attempting to retake a test section by an individual holding a valid certificate or by a testing candidate who has unexpired credit for having already passed the same test section, unless the individual has been authorized to retake a test section or has been expressly authorized by the board to do so.

(c) If it appears that a testing candidate has failed to comply with the testing site administrator's instructions or that cheating has occurred or is occurring, the testing candidate either may be summarily expelled by the board or its designee or may be moved to a position in the testing center away from other testing candidates.

(d) If the board has reason to believe that a testing candidate either has failed to comply with the testing site administrator's instructions or has cheated on the examination, an investigation and a hearing may be conducted by the board to determine whether the testing candidate will be given credit for any of the test sections and whether the testing candidate will be barred from taking the examination for a specified period of time.

(e) If the board determines that a testing candidate has failed to comply with the testing site administrator's instructions or that cheating occurred but the board allows a testing candidate to take any subsequent examinations, any of the following actions may be taken by the board:

- (1) Admonish the testing candidate;
- (2) seat the testing candidate in a segregated location for the rest of the examination;
- (3) keep a record of the testing candidate's seat location and identifying information as well as the names and identifying information of the testing candidates in close proximity to the candidate; or
- (4) provide information concerning the circumstances of the cheating to the national candidate database, the American institute of certified public accountants, and the testing center.

(f) Other state regulatory boards may be notified by the board of the board's findings and any actions taken against a testing candidate who is refused credit for any test section, disqualified from taking any test section, or barred from taking the examination in the future. (Authorized by K.S.A. 1-202 and K.S.A. 2006 Supp. 1-304, as amended by L. 2007, ch. 97, § 2; implementing K.S.A. 2006 Supp. 1-304, as amended by L. 2007, ch. 97, § 2; effective Nov. 14, 2003; amended Jan. 11, 2008.)