

KANSAS BOARD OF ACCOUNTANCY
900 SW JACKSON, SUITE 556S
TOPEKA, KS 66612-1239
(785/296-2162)

OUT OF STATE CPA FIRM/PROFESSIONAL NAME REGISTRATION

Application must be completed and signed by the managing partner; bear an original signature, include the registration fee and Peer Review documents (if applicable). Faxed and e-mailed applications not accepted. Incomplete applications will be returned unprocessed and deemed not to have been received. ALL FEES ARE NON-REFUNDABLE. PURSUANT TO K.S.A.1-206(a) AND (b), IF YOUR APPLICATION IS DENIED, YOU MAY BE SUBJECT TO REIMBURSEMENT OF COSTS TO THE BOARD.

REGISTRATION FEE: \$100.00 FORM OF PAYMENT: CHECK [ ] CREDIT CARD [ ]
Credit Card: VISA [ ] MASTERCARD [ ] AMERICAN EXPRESS [ ] DISCOVER [ ] CREDIT CARD #
EXP. DATE (MO/YR)
SECURITY CODE
CARDHOLDER'S SIGNATURE

TAX IDENTIFICATION NUMBER:

Table with 4 columns: TYPE OF REGISTRATION, INITIAL REGISTRATION, REGISTRATION FULL-TIME OFFICE, RE-REGISTRATION, DUE TO CHANGES, REGISTRATION PART-TIME OFFICE, SOLE PRACTITIONER WITH BRANCH OFFICE, PROFESSIONAL NAME REGISTRATION.

Table with 4 columns: TYPE OF FIRM, UNINCORPORATED SOLE PRACTITIONER, PARTNERSHIP, LIMITED LIABILITY PARTNERSHIP, PROFESSIONAL CORPORATION/ASSOCIATION, GENERAL CORPORATION, LIMITED LIABILITY COMPANY, FICTITIOUS NAME.

OFFICE TO BE REGISTERED
NAME TO BE REGISTERED
MANAGING PARTNER
TELEPHONE NUMBER FAX NUMBER
EMAIL:
FULL ADDRESS: STREET
P.O. BOX
CITY STATE ZIP CODE + 4

PLEASE ATTACH A LIST OF ALL OFFICE LOCATIONS OUTSIDE THE STATE OF KANSAS.

INDICATE WHAT TYPE OF SERVICE(S) THE FIRM IS PERFORMING FOR KANSAS CLIENTS (CHECK EACH THAT APPLIES):
AUDIT REVIEW AGREED-UPON PROCEDURES COMPILATION TAX OTHER
1. IS THE FIRM SUBJECT TO REGISTRATION WITH THE PUBLIC COMPANY ACCOUNTING OVERSIGHT BOARD (PCAOB)? YES NO
2. WHAT WAS THE RESULT OF YOUR MOST RECENT PEER REVIEW REPORT?
PASS PASS WITH DEFICIENCIES FAIL N/A (THE FIRM HASN'T HAD A PEER REVIEW--SEE PEER REVIEW WAIVER FORM)

IF YOUR PEER REVIEW REPORT WAS A PASS WITH DEFICIENCIES OR A FAIL REPORT, YOU WILL BE REQUIRED TO SUBMIT ADDITIONAL DOCUMENTS.

**DISCLOSURE STATEMENTS (All questions must be answered, and documentation provided, if applicable.)**

1. Within the past seven years, has the firm, or any individual associated with the firm, had any professional or vocational license revoked or suspended, that has not been previously disclosed to this Board directly by the firm, or anyone associated with the firm? \_\_\_\_\_ No \_\_\_\_\_ Yes
2. Within the past seven years, has the firm, or any individual associated with the firm, signed any stipulation or consent order or agreement with any State or Federal agency, or the PCAOB, or been subject to any investigation or disciplinary action by any State or Federal agency, or by the PCAOB, that has not been previously disclosed to this Board directly by the firm, or anyone associated with the firm? \_\_\_\_\_ No \_\_\_\_\_ Yes
3. Within the past seven years, has the firm, or any individual associated with the firm, been investigated, disciplined, or removed from membership by a state CPA society or the AICPA for violations pertaining to the practice of certified public accountancy, that has not been previously disclosed to this Board directly by the firm, or anyone associated with the firm? \_\_\_\_\_ No \_\_\_\_\_ Yes
4. Within the past seven years, Has the firm, or any individual associated with the firm, been involved in legal or administrative proceedings relating to the practice of certified public accountancy, or has any claim been concluded by way of settlement, litigation, dismissal or otherwise, that has not been previously disclosed to this Board directly by the firm or anyone associated with the firm? (This includes demands, litigation, consent agreements, settlement agreements, dismissals, etc.) \_\_\_\_\_ No \_\_\_\_\_ Yes
5. Within the past seven years, has any claim previously disclosed to the Board in conjunction with an application for firm registration, been concluded by way of settlement, litigation, dismissal, or otherwise? \_\_\_\_\_ No \_\_\_\_\_ Yes
6. Within the last seven years, has the firm been delinquent in filing its tax returns that has not been previously disclosed to this Board directly by the firm, or anyone associated with the firm? \_\_\_\_\_ No \_\_\_\_\_ Yes
7. Within the last seven years, has the firm been delinquent in filing tax returns on behalf of others for which it was responsible and/or paying taxes collected on behalf of others (i.e., payroll taxes, sales tax, use tax, etc.) that has not previously been previously disclosed to this Board by the firm, or anyone associated with the firm? (Note: Entering into a payment plan does not mean you are current.) \_\_\_\_\_ No \_\_\_\_\_ Yes
8. Within the last seven years, has the firm had any tax warrants or liens filed against it by the IRS and/or any State Department of Revenue that has not previously been disclosed to this Board by the firm, or anyone associated with the firm? \_\_\_\_\_ No \_\_\_\_\_ Yes

***If the answer is yes to any of the above questions, please attach a detailed explanation, along with copies of all documents, including court documents and settlement agreements; claims made against the firm; copies of disciplinary actions (to include stipulations and consent orders) taken by other state or federal agencies; copies of disciplinary actions, stipulations and consent orders entered into with the AICPA or state CPA Society; copies of tax warrants, tax liens; and any other pertinent information relative to any affirmative answer of the above questions.***

1. What is the total number of **CPA OWNERS** of the firm **BOTH** IN and OUTSIDE Kansas? \_\_\_\_\_
2. What is the total number of **NON-CPA OWNERS\*\***of the firm **BOTH** IN and OUTSIDE Kansas? \_\_\_\_\_

**\*\*If the firm has any owners who are NOT CPAs, you must answer the following questions on page 3.**

**NOTE: If the firm's owners are 100% licensed CPAs, then skip to page 4.**

**FIRMS WITH NON-CPA OWNER INFORMATION:**

- a. Of the total number of owners of the firm, what percentage constitute non-CPA owners?  
\_\_\_\_\_ % (Must be a precise percentage; do not use <or> or approximate.)
- b. Does every non-CPA owner **actively participate** in the business? ("**Actively participate**" means participation that is continuous as one's primary occupation.)  
\_\_\_\_\_ No; Attach page with specific details \_\_\_\_\_ Yes
- c. Of the firm's **equity capital, what percentage** is held or has been received from the total number of non-CPA owners? \_\_\_\_\_ %
- d. Of the firm's **voting rights, what percentage** is held or has been received from the total number of non-CPA owners? \_\_\_\_\_ %
- e. Does any non-CPA owner have ultimate responsibility for the performance of any audit, review, or compilation of financial statements or other forms of attestation related to financial information?  
\_\_\_\_\_ No \_\_\_\_\_ Yes; List name and title \_\_\_\_\_
- f. Has any non-CPA owner been convicted of any felony under the laws of any state, of the United States, or of any other jurisdiction?  
\_\_\_\_\_ No \_\_\_\_\_ Yes; Attach information with specific details.
- g. Has any non-CPA owner been convicted of any crime, an element of which is dishonesty or fraud, under the laws of any state, of the United States, or of any other jurisdiction?  
\_\_\_\_\_ No \_\_\_\_\_ Yes; Attach information with specific details.
- h. Has any non-CPA owner had his/her professional or vocational license(s), if any, suspended or revoked by a licensing agency of any state of the United States or of any other jurisdiction or otherwise been the subject of other final disciplinary action by any such agency?  
\_\_\_\_\_ No \_\_\_\_\_ Yes; Attach information with specific details.
- i. Is any non-CPA owner in violation of any rule or regulation promulgated by the Board regarding the character or conduct relating to owners who are certified public accountants?  
\_\_\_\_\_ No \_\_\_\_\_ Yes; Attach information with specific details.



STATE OF KANSAS  
**BOARD OF ACCOUNTANCY**  
Landon State Office Building  
900 SW Jackson, Suite 556S  
Topeka, KS 66612-1239  
785/296-2162

**PEER REVIEW FORM**

I, \_\_\_\_\_, of \_\_\_\_\_,  
(CPA NAME) (FIRM/PRACTICE NAME)

located in \_\_\_\_\_, \_\_\_\_\_, hereby certify the following:

1. \_\_\_\_ The firm has a current Peer Review Letter of Completion on file with the Board.

2. \_\_\_\_ **(IF CHECKING THIS OPTION, PLEASE ATTACH A LETTER OF EXPLANATION IF PREVIOUSLY SUBJECT TO PEER REVIEW.)** I/My firm did not issue **any** Audits, Reviews or Agreed-Upon Procedures in the past 12 months. **(If previously subject to Peer Review, provide the date of the last report issued subject to Peer Review \_\_\_\_\_, the type of report issued \_\_\_\_\_ and the year-end date of the client \_\_\_\_\_.** It is understood and agreed that should this situation change, I/my firm will immediately notify the Board, in writing, and that the due date for completion of a Peer Review will be 18 months from the date of the report first issued subject to Peer Review. It is further understood and agreed that I/my firm will provide a Peer Review "letter of completion" to the Board by the due date.

3. \_\_\_\_ Only compilation reports are issued, which are not subject to Peer Review for Kansas State Board purposes. **It is understood and agreed that should any reviews, audits or attestation engagements be performed in the future, I/my firm will immediately notify the Board, in writing, and that the due date for completion of a Peer Review will be 18 months from the date of the higher-level report issued subject to Peer Review.**

4. \_\_\_\_ I/My firm performed the first Audit, Review or Attestation Engagement (**circle which applies**) with a report date of \_\_\_\_\_. The year-end date of the engagement is \_\_\_\_\_. It is understood and agreed that the due date for completion of a Peer Review is 18 months from the date of the first Report issued subject to Peer Review. It is further understood and agreed that I/my firm will provide a Peer Review "letter of completion" or a letter stating that the Peer Review is "in process" (both letters are issued by the administering entity of the Peer Review) to the Board by the due date.

5. \_\_\_\_ **(IF CHECKING THIS OPTION, PLEASE ATTACH A LETTER OF EXPLANATION, ALONG WITH SUBSTANTIATING DOCUMENTATION.)** Request for waiver for reasons of health, military service, or other hardship. It is understood that I/my firm can be disciplined for using fraud, dishonesty or deceit to obtain a waiver of Peer Review.

**I acknowledge that the information I have provided on this form is true and accurate.**

Date: \_\_\_\_\_ Signed: \_\_\_\_\_