

REQUESTS FOR WAIVERS

The Kansas Board of Accountancy sets the education requirements for CPA exam candidates. K.A.R. 74-2-7(g) states: Not to exceed a total of six hours, up to three hours of course requirements specified in paragraph (a)(1), (a)(2), or (a)(3) may be waived by the board, upon the applicant's demonstration of compelling circumstances and upon receipt of satisfactory verification that the applicant has otherwise met the requirements.

The sole intent of the Board was to provide for an allowance in cases of extreme circumstances—not for frivolity or convenience.

We have found, however, that the exception is being perceived as the rule. Each day, more and more requests for waivers are received, which is causing great concern to the Board.

The education requirements were carefully considered and selected for a specific purpose—to enable those who choose to become CPAs to become prepared, not only for the exam, but for the profession. If a specified course was not necessary, the Board would not have set the requirement.

To presume that if a candidate doesn't meet a particular course requirement, the Board would automatically waive the course, is a wrong presumption and harms the candidate and the profession.

Any CPA exam candidate that makes a request for a course waiver must make their request in writing, providing their reason for requesting the waiver, and providing information as to how they believe they have otherwise met the course requirement, along with a full and complete work history. Any request for waiver will be narrowly considered.