



A Brief History of the KSCPA

1932- present

Prepared by:

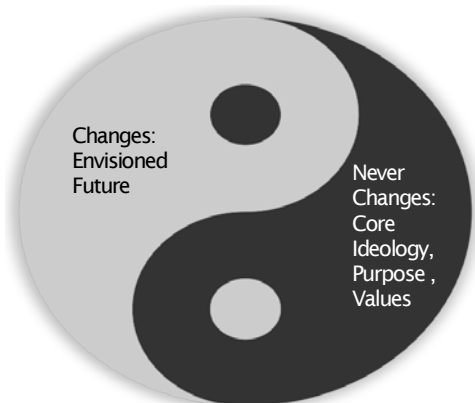
T.C. Anderson
Executive Director, 1977-2005

Mary R. MacBain, CPA.CITP
Executive Director, 2009-present

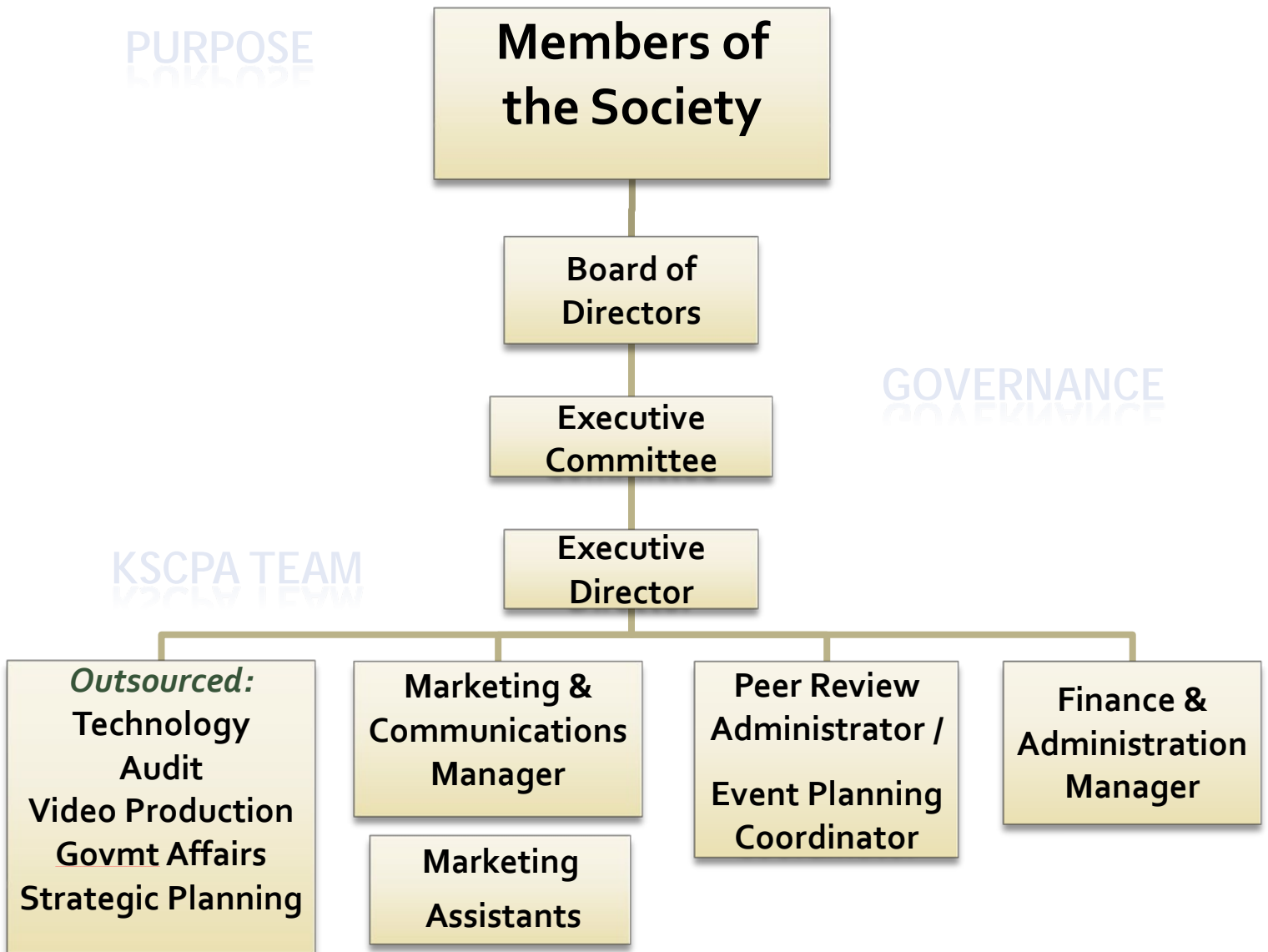
Mission Statement

***The KSCPA is dedicated to
implementing strategies that
enhance the well being of our
members, the accounting
profession and the general public.***

Kansas Society of Certified Public Accountants Strategic Plan

<p>Vision</p> <p>The KSCPA will be the major organization representing Kansas CPAs. We intend to accomplish this vision by:</p> <ul style="list-style-type: none"> • Creating value for our members through leadership, relationships and creativity. • Providing learning and training experiences for members. • Dealing with members in a respectful manner. 	<p>Mission Statement</p> <p>The KSCPA is dedicated to implementing strategies that enhance the well being of our members, the accounting profession and the general public.</p> <div style="text-align: center;">  </div>
<p>Core Values</p> <ul style="list-style-type: none"> ◆ Member relationships ◆ Proactive leadership ◆ Integrity and honesty ◆ Personal development ◆ Professional competency ◆ Respect and teamwork ◆ Fiscal Accountability/Responsibility 	<p>Strategic Objectives</p> <ul style="list-style-type: none"> ◆ Attract and retain quality people to the profession. ◆ Enhance the success of the KSCPA and its members. ◆ Provide effective representation on legislative & regulatory issues. ◆ Provide quality educational opportunities. ◆ Provide networking opportunities & affinity programs for members. ◆ Improve member and public communications.

The Kansas Society of Certified Public Accountants, Inc.



Important Dates in KSCPA History

1932. Society founded on October 17 at the Hotel Jayhawk in Topeka.

1935. Society publishes its first membership directory and 5,000 copies are distributed to county clerks, clerks of all Boards of Education, District Court judges and others with an interest in the profession.

1936. As of September 10, the KSCPA financial statement reflected a balance of \$178.07.

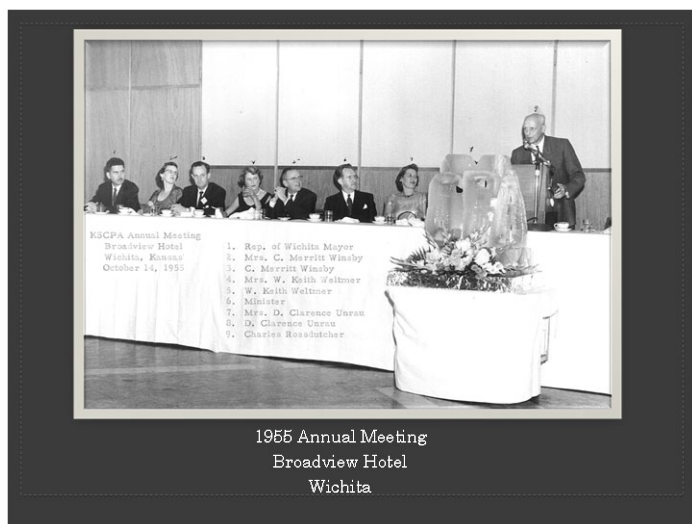
1941. Society votes to adopt the AICPA's "Rules of Professional Conduct".

1944. Membership reaches 79 including 19 who were serving in the Armed Forces.

1951. Kansas legislature creates the State Board of Accountancy. The Board operates out of the accounting department at the University of Kansas.

1952. Society hires first Executive Director. He's Keith Weltmer, a professor in Accounting at the University of Kansas.

1953. A speaker's bureau is formed to provide CPA lecturers to local civic and professional organizations.



1963. KSCPA's efforts to restrict audits in Kansas to CPAs and to provide for a dying class of public accountants was defeated.

1970. Society and State Board of Accountancy join forces and Kansas Legislature passes bill establishing a baccalaureate or higher degree with a major or concentration in accounting to sit for the CPA exam and eliminated the two-year public accounting requirement for the CPA certificate for those with a masters or higher degree.

1971. Board of accountancy moves from KU Campus to Topeka.

KSCPA membership reaches 650. AICPA reports there are about 120,000 CPAs in the United States as compared with 50,000 in 1954 and 25,000 in 1944.



1973. Continuing Professional Education becomes a requirement for permit renewal in Kansas. Legislature grants State Board the authority to adopt rules for not more than 40 hours per year to become effective for renewals on July 1, 1975.

1977. KSCPA Membership reaches 1,000 in April.

KSCPA forms Committee of Members in Industry and Government to ascertain ways to better serve CPAs not in public practice.

1978. KSCPA Board of Directors authorizes a Political Action Committee.

State Board ends prohibition on CPA advertising on May 1 after AICPA okays advertising that is not false, misleading or deceptive

KSCPA holds Member Forum on AICPA proposal to establish Compilation and Review of financial statements.

1979. Wichita agency selected to lead KSCPA into advertising. First ads appeared in various professional and general public publications in November.

KSCPA ventures into group travel by offering an after tax season Caribbean Cruise. Ship burned a week before departure and group travel was a thing of the past.

KSCPA leaders make their first trip to Washington, D.C. to meet with members of the Kansas Congressional delegation.



1980. Legislature grants State Board permission to allow CPE hours to be carried forward.

CPA firms may conduct audits of federal grants awarded to state agencies. Prior, these audits were done by the Legislative Division of Post Audit.

KSCPA Educational Foundation undertakes \$214,000 fundraising drive to purchase a headquarters building for the Society.

Society budget for 1980-81 hits \$200,000 and membership surpasses 1,300.

1981. Society is successful in blocking efforts by Kansas Department of Revenue and Internal Revenue Service to have Legislature allow experience by CPAs within those agencies to count for the permit to practice.

Legislature passes Client/CPA privileged communications.

Educational Foundation purchases building at 400 Croix street in Topeka.

1982. Bill introduced in Legislature to place the Kansas sales tax on fees charged by professionals--doctors, lawyers, dentists, CPAs and others. Legislation did not get out of committee.

Legislation passes that prohibits the Kansas Municipal Accounting Section from charging municipalities for accounting services.

Society celebrates its 50th Anniversary. Moves its offices to 400 Croix in March and membership reaches 1,500.

1983. Society budget now stands at \$560,000.

1984. Board of Directors vote to ask State Board of Accountancy to repeal ban on direct uninvited solicitation.

1985. Mandatory report review for KSCPA membership discussed.

Board of Accountancy repeals ban on direct uninvited solicitation effective May 1, 1986.

1986. Professional Liability Insurance Crisis Hits Kansas CPA Firms



KSCPA advised that the premium for \$1 million coverage of professional liability insurance for a firm with 10 employees will be \$11,288. Such a firm paid \$600 for the same coverage in 1984 and \$1,800 in 1985. In addition to the premium increase, the policy deductible was doubled and prior acts coverage was reduced from six to two years.

The Kansas Society seeks a legislative solution. The State Senate passes a bill to place a \$1 million cap on CPA's professional liability, but the matter was killed by the House Judiciary Committee on a vote of 9 to 7.

However, the issue will be studied by a Joint Senate/House summer study committee.

Also 1986. Kansas Bureau of Investigation and Kansas County and District Attorneys Association fail in bid to have Legislature repeal the Client/CPA privileged communications law.

Financial Report Review becomes KSCPA membership requirement.

Legislative summer study committee agrees to introduce in the 1987 session a bill requested by the KSCPA which would codify case law that embraces privity of contract. If enacted only those persons having a direct contractual relationship with a CPA could recover against that CPA for negligence.

1987. Governor Hayden signs Privity of Contract legislation.

Kansas Society joins in celebration of AICPA's 100th anniversary.

Legislative summer study committee to look at expanding sales tax base to include professionals.

1988. KSCPA wins legislative exemption to keep Department of Revenue from applying the sales tax to custom software design. This was an important issue since several CPA firms had already be assessed sales tax on prior software design services from clients.

1989. Legislation passed to permit professionals to incorporate under the General Corporation Act and to clarify that a professional is only responsible for his or her malpractice, not for the negligence of others,

Society membership hits 2,100 and 89-90 KSCPA budget reaches \$852,000.

KSCPA to administer the AICPA quality review program in Kansas.

Board of Directors adopt policy to support 150-hour education requirement to sit for CPA examination.



1990. 150-Hour education requirement signed into law effective July 1, 1997.

Society sponsored legislation to prevent discovery of quality review reports in negligence actions brought against CPAs becomes law.

KSCPA invites elected officers of the state architect, engineering and legal associations to discuss how best to confront new interest in placing sales tax on professional services. An outgrowth of this meeting was the formation of Kansans For Tax Free Services which operated out of the KSCPA offices.

Kansas Supreme Court concurs with a KSCPA request and orders a May 4 Privity of Contract opinion published. The was the first decision of a Kansas court upholding the privity of contract statute. By having the decision published, the KSCPA made it possible to cite the opinion as legal precedent.

1991. Governor Finney proposes placing sales tax on professional services and repealing some existing sales tax exemptions to generate \$700 million. The KSCPA led Kansans For Tax Free Services defeats the measure.

In retaliation legislation calling for a ½ percent gross receipts tax on Kansas CPAs was introduced after sales tax on professional services is stalled. This too was defeated.

Legislature approves CPAs participating as Limited Liability Companies.

History of KSCPA as of 1/23/2011



KSCPA budget is \$894,000 for 1991-92.

1992. State Board of Accountancy votes to permit CPAs to receive commissions and referral fees.

KSCPA successfully fights of attempt to repeal the Client/CPA privilege communications statute. However, an amendment is made to the law which will allow state or federal agencies to seek to subpoena working papers and other documents in the possession of a CPA and use the information in conjunction with any investigation.

1993. Legislation mandating quality review for Kansas permit renewal is signed into law.

KSCPA sponsored bill to establish GAAP and GAAS as the standards for determining liability of CPAs providing professional services to financial institutions becomes law.

1994. Limited Liability Partnership Act passes. CPAs now can practice as LLPs.

1995. A KSCPA/Kansas Bar Association effort to replace the Board of Tax Appeals fails, but law changed so as to create a Small Claims Court where clients can be represented by CPAs and CPAs can serve on the Board.



1996. KSCPA Directors vote to advance the concept of non-CPA ownership in Kansas CPA firms.

1997. Legislation to require CPAs doing business valuations to become certified or licensed real estate appraisers killed.

KSCPA website debuts.

1998. Kansas CPE law changed from 40 hours a year to 80 hours during the two-year period for renewal of the permit to practice.

1999. KSCPA Board votes to join a coalition of Kansas businesses and associations seeking legislation to address potential litigation due to technology malfunctions.

KSCPA works with Department of Revenue on major problems during the 1998 filing season arising from the departments new software and computer system.

2000. Kansas became the 13th state to adopt the concept of substantial equivalency which will allow for easier movement across state lines for permit holding CPAs and became the 23rd state to permit non-licensee ownership in CPA firms registered with the Board of Accountancy thus ending a four-year effort to update our Kansas Accountancy statutes.

2001. KSCPA moves offices to 1080 Wanamaker in Topeka.

Society revenues exceed \$1 million for the first time.

Relations with Kansas Department of Revenue hit all time low. KSCPA surveys members and determines that 95 percent of all collection letters sent by the Department are in error. Secretary of Revenue Steve Richards CPA calls survey a “drive by shooting at the Department of Revenue”.

2002. Kansas Legislature passes KSCPA drafted Taxpayers Bill of Rights over objections of the Kansas Department of Revenue.

2003. KSCPA expenses exceed \$1 million for the first time.

Legislation passed to allow CPA Examination to become computerized in April 2004.

KSCPA heads coalition of 52 organizations called “Kansans For Tax Free Services” that once again was successful in informing legislators of the hazards of expanding the sales tax base to include professional services.

Strategic plan is crafted by “Leadership Cabinet.”

2004. KSCPA membership stands at 2,601. For the past seven years membership has been stuck at just above the 2,600 level, but Society leaders call that a good sign with the decline in the number of young people sitting for the CPA exam.

2005. T.C. Anderson retires after 28 years of service to the KSCPA as its Executive Director.

2006. Governor vetoes legislation that would have required the Board of Accountancy to summarily accept certain academic credits not previously accepted by the Board.

2007. KSCPA begins discussions on possible “mobility” legislation which if enacted would ease the ability of CPAs to practice across state lines.



Tom Hood, CPA.CITP, Executive Director of the Maryland Association of CPAs, facilitates Board Retreat and strategic planning. “Five Bold Steps” are developed.

2008. KSCPA moves into new space at 9th and Kansas, 3 blocks from the Kansas State House.

Linda Snyder marks her 30th year managing Professional Development for the KSCPA.



2009. Membership still at 2,600.

Lynn Jenkins, CPA, member of the KSCPA, becomes one of 5 CPAs in Congress.

2008-09 KSCPA budget calls for \$1.10 million of expenses. New dues structure is created, and dues are raised for the first time since 2003.

First electronic newsletter is published. "Skyscapes" is "born."

Kansas legislature passes mobility legislation in April, effective in November.



Mary MacBain is selected as the first woman and permit-holding Kansas CPA to be the Executive Director.



Bylaws are changed to enhance affiliate membership and to add student member program.

Tom Hood continues strategic planning at Board Retreat using "Insights 2 Action." Five "big rocks" are identified, and champions are named who lead task forces at November Leadership Summit.

First "20 up to 40" leadership class graduates.

2010. An era of positive relationships with the Kansas Department of Revenue, legislature, and Kansas Board of Accountancy continues.

2nd Annual Legislative Reception, hosted by the 2010 "20 up to 40" participants, is held at the KSCPA offices at 9th and Kansas, newly decorated with images from local Kansas photographer, Kevin Sink.



There is a wave of change in legislature with election of Governor Sam Brownback, Attorney General Derek Schmidt, and appointment of new Secretary of the Department of Revenue, Nick Jordan.



Linda Snyder retires after 32 years from handling professional development and continuing professional education for the KSCPA.

First AICPA/KSCPA Women to Watch Awards, with 25 outstanding nominees. Experienced leader women to watch awarded to Lori Davis and Kathy Mitchell. Emerging leader women to watch awarded to Amber Goering and Lisa Trout.

KSCPA Past Presidents

1932-33	W. T. Newman	Deceased	1971-72	John W. Poos	Deceased
1933-34	W. H. Moberly	Deceased	1972-73	N.E. Yadon	Deceased
1934-35	Harley Gifford	Deceased	1973-74	J. F. Kubik	
1935-36	Harley Gifford	Deceased	1974-75	Louis R. Regier	Deceased
1936-37	Irvin Morgan	Deceased	1975-76	Joseph G. Trindle	Deceased
1937-38	Cliff Stevenson	Deceased	1976-77	Clayton C. McMurray	
1938-39	M.J. Kennedy	Deceased	1977-78	Jack E. Sutton	
1939-40	Frederick Kubik	Deceased	1978-79	Alvin M. Marcus	Deceased
1940-41	Joseph Acre	Deceased	1979-80	Marvin W. Maydew	
1941-42	Roy Simmons	Deceased	1980-81	Jay C. Westervelt	Deceased
1942-43	S.W. Sinderson	Deceased	1981-82	Randall P. Anderson	Deceased
1943-44	Ivan M. West,	Deceased	1982-83	Marvin R. Klein	
1944-45	C.L. Coe	Deceased	1983-84	J. H. Hay	
1945-46	Hugh Hartley	Deceased	1984-85	Michael V. McKay	
1946-47	C.L. Paxson	Deceased	1985-86	James F. Adams	
1947-48	John Bonicamp	Deceased	1986-87	Charles L. Clinkenbeard	
1948-49	Rex Jennings	Deceased	1987-88	Max V. Snodgrass	
1949-50	W.F. Hardesty	Deceased	1988-89	Herbert E. Bevan, Jr	
1950-51	Ben F. Kubik	Deceased	1989-90	Dale L. Birney	Deceased
1951-52	Harry Faris	Deceased	1990-91	Thomas J. Mullane	
1952-53	J.C. Koelling	Deceased	1991-92	Robert A. Pfeifer	
1953-54	Homer J. Henning	Deceased	1992-93	John F. Sanders	Deceased
1954-55	Charles Rossdutcher	Deceased	1993-94	Phillip R. Dick	Deceased
1955-56	W. A. Richel	Deceased	1994-95	Gary L. Poore	
1956-57	Emmett D. True	Deceased	1995-96	Marian S. George	Deceased
1957-58	Edward Shea	Deceased	1996-97	Jere Noe	
1958-59	Veron Nelson	Deceased	1997-98	Timothy E. Gottschalk	
1959-60	George W. Sinderson	Deceased	1998-99	Kurtis G. Siemers	
1960-61	Glen Smith	Deceased	1999-2000	James T. Clark	
1961-62	Don F. Gresser	Deceased	2000-01	DeAnn A. Hill	
1962-63	D. C. Unrau	Deceased	2001-02	Leon C. Logan	
1963-64	George W. Batz	Deceased	2002-03	Kathryn J. Mitchell	
1964-65	Robert Cory	Deceased	2003-04	Dan S. Deines	
1965-66	Ralph Reitz	Deceased	2004-05	Robert R. Crawford	
1966-67	Kenneth K. Haury	Deceased	2005-06	Phillip C. Watson	
1967-68	David H. Tripp	Deceased	2006-07	Kyle J. Hawk	
1968-69	Robert S. Mueller	Deceased	2007-08	Gary A. Schlappe	
1969-70	Mike F. Taylor	Deceased	2008-09	L. Gary Boomer	
1970-71	Jack B. Chism, Sr	Deceased	2009-10	Gary C. Allerheilgen	