Kansas
Board of Accountancy

Understanding the Kansas Board of Accountancy

Regulation, Licensing and Ethics

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Kansas Board of Accountancy



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Learning Objectives

- Foundation setting with “the Code”
- Ethics in terms of the KSBOA and requirements
- Updates on ethics and the code (that you might be interested in or want to follow/contribute)

Speaker Bios

- Mindy Speck, Executive Director, Kansas Board of Accountancy
- M. Aron Dunn, CEO, Allen, Gibbs & Houlik, LC

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Guidance on Ethics



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What is Ethics?

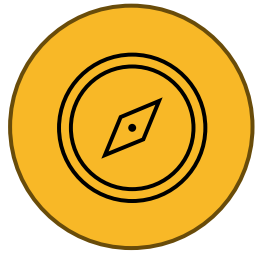
Ethics is **doing the right thing**, especially when it's hard, and even when no one is watching.



ETHICS
What is Right
Your inner compass for how you should act.



LAW
What You Must Do
Rules you are required to follow.



VALUES
What Matters to You
Beliefs that guide your choices everyday.

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What is Organizational Ethics?

- **The principles, values, and standards that guide an organization's behavior and decision-making process**
- Encourage and support an ethical environment
- Upholds moral standards in the workplace
- Helps shape company morale
- Promotes effective decision-making
- Everyone is responsible, especially management

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Why Ethics Matter in Accounting

Accountants are guardians of public trust. People rely on their honesty with money, data, and decisions.

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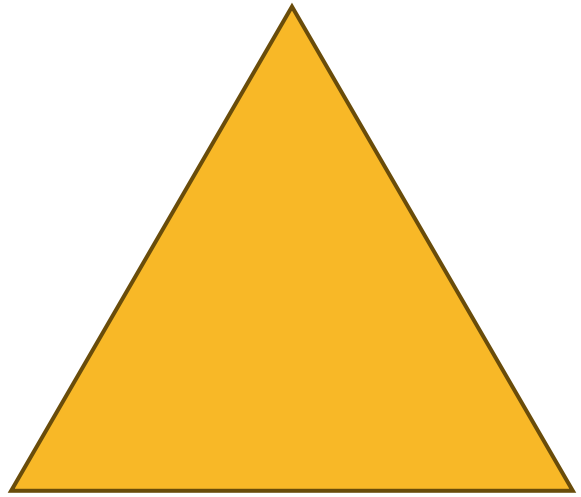
The Fraud Triangle

How good people slip

PRESSURE
A need or motive to act — money troubles, high expectations.



OPPORTUNITY
A chance to act without getting caught.

RATIONALIZATION
Convincing yourself it's okay: "just this once."

Why Organizational Ethics Matters

- Legal and financial implications
- Helps build trust, reputation, and integrity
- Impact on employee morale and the organization's culture
- Having a framework that helps with decision-making

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Four Pillars of Ethical Leadership

01

Ethical Leadership

Set the standard and model ethical behavior in every interaction.

02

Accountability

Own your decisions, actions, and attitudes good and bad.

03

Integrity

Think and act with honesty and hold yourself to high standards.

04

Trust

Build trust through fairness, honesty, and transparency.

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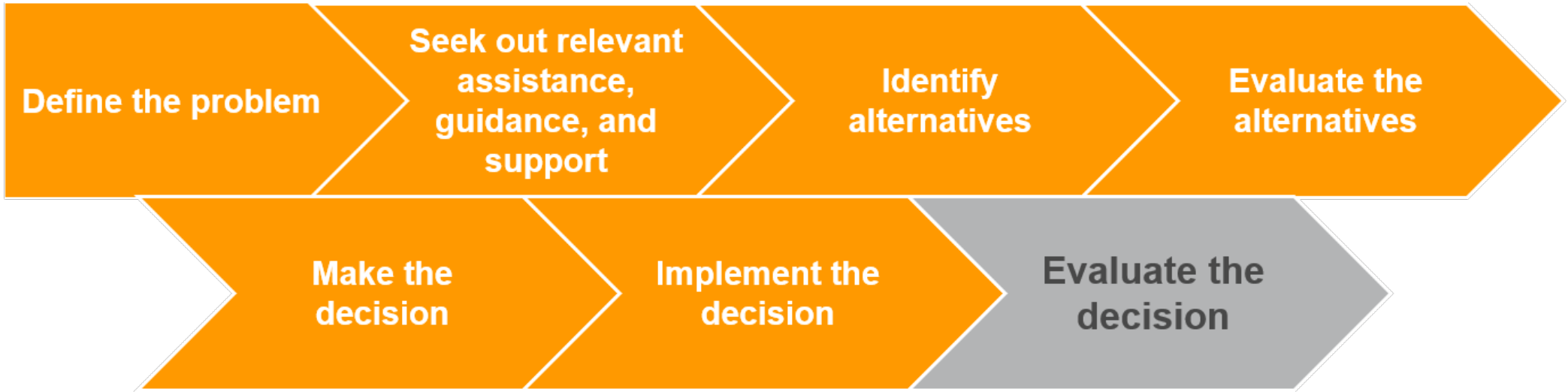
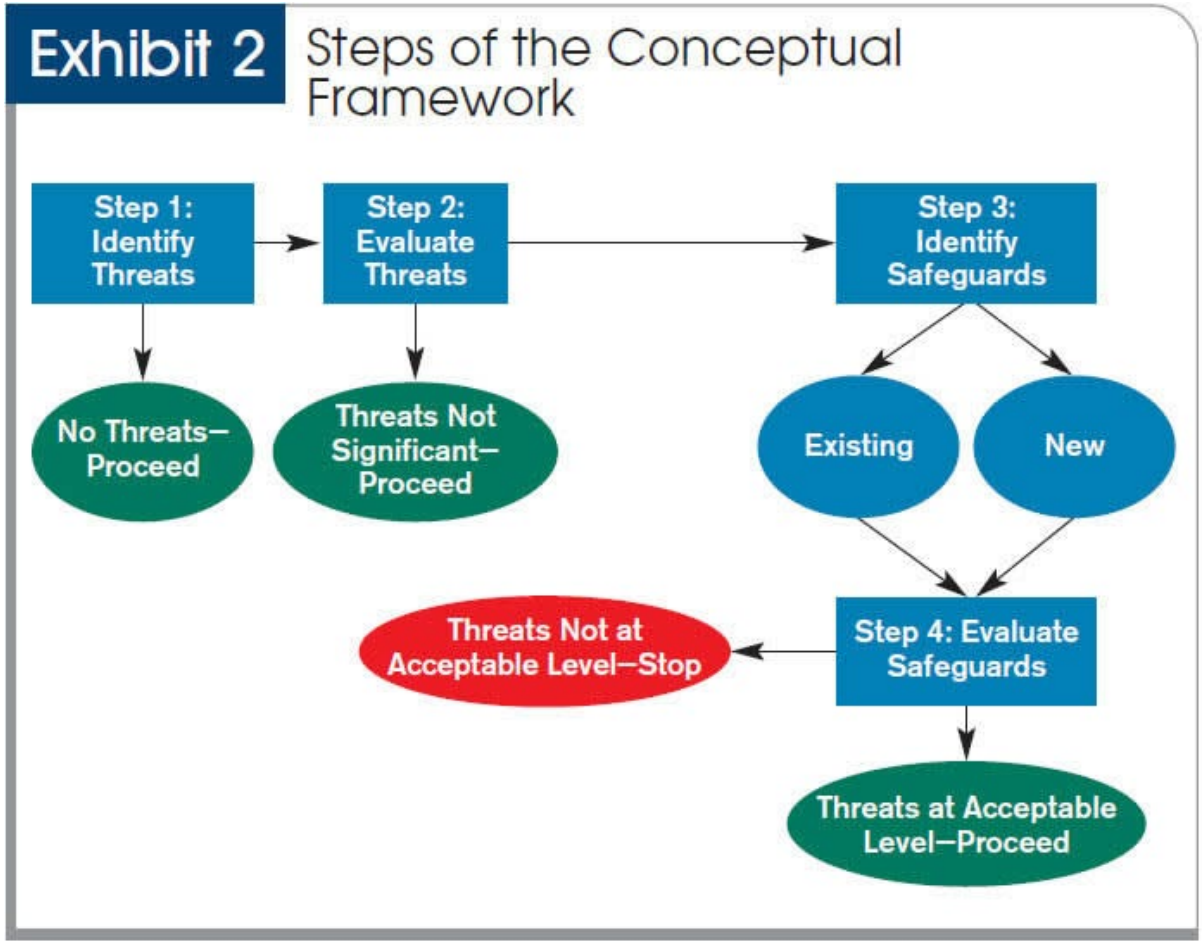
Ethical Decision-Making Model



Code Framework – Conceptual Framework



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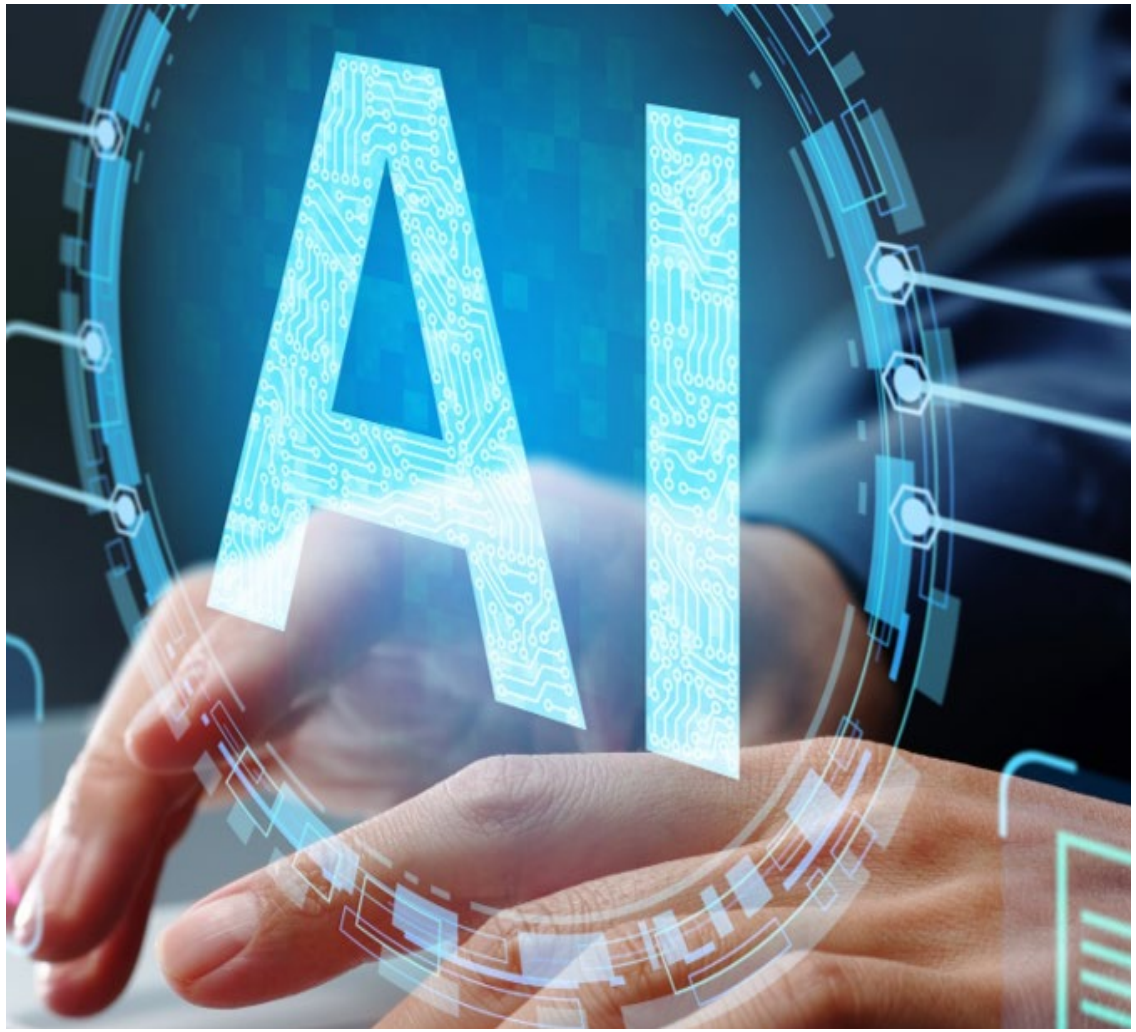
Applying the Framework



Ethics in AI

- Use of AI is continuing to increase by organizations to be more efficient
- AI can be used to automate repetitive tasks
- AI should be treated as a tool that supports people, not replaces them
- Use AI responsibly to protect privacy and avoid data leaks or reputational damage



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- Selected Statutes and Regulations with emphasis on Ethics
  - 1-205
  - 1-302
  - 1-311
  - 1-312
  - 1-316
  - 1-319
  - 1-321
  - Article 5
- Typical scenario of a Board case

Selected PEEC Updates

- New definition "**Period covered by the attest report**" effective June 15, 2026
- Revised interpretation "**Executive or employee recruiting**" effective January 1, 2026
- **Alternative practice structures and private equity** was just voted to be re-exposed
- Revised definition "**Attest engagement team**" effective December 15, 2026
- Revised definition "**Simultaneously employed or associated**" effective September 15, 2026

Final Thoughts and Questions

- Questions / Comments / Thoughts?
- Thank you to the KSCPA for this opportunity