

MINUTES OF THE SENATE COMMERCE COMMITTEE

The meeting was called to order by Chairperson Karin Brownlee at 11:40 on March 29, 2006 in Room 234-N of the Capitol.

All members were present except:

Jim Barone- excused

David Wysong- unexcused

Committee staff present:

Helen Pedigo, Revisor of Statutes

Jackie Lunn, Committee Secretary

Conferees appearing before the committee:

Representative Steve Brunk

Jill Ochs-Wichita State University Graduate School

Diane Gjerstad-Wichita Public Schools

Susan Somers-Kansas Board of Accountancy

Tony Scott-Kansas Society of Certified Public Accountants

Others attending:

See attached list.

Chairperson Brownlee called the Committee's attention to **HB 2928-Leave from employment for victims of domestic violence or sexual assault** and stated there were concerns with this bill by the Republican caucus. She stated the Committee needed to rework the bill. Chairperson Brownlee recognized Senator Wagle. Senator Wagle stated she had concerns with the bill and feels that they need to look at the Federal law and the Family Leave Act to see if it includes domestic abuse. Senator Jordan joined the discussion stating that there were legal questions regarding the bill.

Chairperson Brownlee stated the Committee could consider another part to the bill which came from the Secretary of State. Chairperson Brownlee introduced Melissa Wangeman, Legal Counsel for the Secretary of State's Office to explain the amendments the Secretary of State is offering on **HB 2928**. (Attachment 1) Ms. Wangeman explained the changes offered in the language on Pages 5, 6, and 7 of the bill. The charges are listed below:

-Page 5 is a cleanup on language.

-Page 6, line 14, additional language is added after person, "and adult family member residing with the victim".

-Page 6, line 30, additional language is added after made; "or (iii) that by virtue of living with an enrolled program participant, the applicant fears that the knowledge or publication of the applicant's whereabouts would put the enrolled participant in danger;"

-Page 6, line 39 (5) reads as follows: "Evidence that the applicant or the minor or incapacitated person on whose behalf the application is made, is a victim of domestic violence, sexual assault, trafficking or stalking, or is an adult family member residing with the victim. This evidence may include any of the following:

(A) Law enforcement, court or other federal, state or local government records or files;

(B) Documentation from a public or private entity that provides assistance to victims of domestic violence, sexual assault, trafficking or stalking;

(C) Documentation from a religious, medical or other professional from whom the applicant has sought assistance in dealing with the alleged domestic violence, sexual assault, trafficking or stalking.

(D) Other forms of evidence as determined by the secretary.

(6) A statement of whether there are any existing court orders involving the applicant for child

support, child custody or child visitation and whether there are any active court actions involving the applicant for child support, child custody, or child visitation, the name and address of legal counsel of record and the last known address of the other parent or parents involved in those court orders or court actions”.

-Page 7, line 7 added a section (d) Upon certification in the program in any case where there are court orders or court actions identified in (a) (6), the secretary of state shall, within 10 days, notify the other parent or parents of the address designated by the secretary of state as agent for purpose of service of process. The notice shall be given by mail, return receipt requested, postage prepaid, to the last known address of the other parent to be notified. A copy shall also be sent to that parent’s counsel of record.

**Upon the conclusion of Ms. Wangeman’s explanation, Senator Kelly made a motion to move the amendment from the Secretary of State. Senator Emler seconded. Motion Carried.**

**Senator Wagle made a motion to make a substitute bill leaving the language for the Secretary of State’s Office as amended and send the other issue to the Joint Committee on Economic Development. Senator Kelly seconded. Motion carried.**

Chairperson Brownlee opened the hearing on **HB 3004-Qualification for admission to examination for licenser as CPA; advance placement courses**. Chairperson Brownlee called on Helen Pedigo from the Revisor’s Office to explain the bill. Ms. Pedigo stated **HB 3004** would amend the educational requirements for an applicant to take the examination of the Board of Accountancy so that when determining whether an applicant has completed the necessary course work, the Board would be required to recognize any academic credit granted for advance placement examination grades earned by an applicant toward an academic degree. The bill also would require recognition of any academic credit granted for successfully completed tests as long as that credit was applicable to an academic degree, under rules and regulations of the Kansas Board of Regents. These rules and regulations would govern credit by examination for CLEP and DANTES tests that have been accepted by the post secondary educational institution at which the candidate obtained an accounting degree.

Chairperson Brownlee introduced Representative Steve Brunk to give his testimony as a proponent of **HB 3004**. Representative Brunk presented written testimony. (Attachment 2) Representative Brunk stated the Committee will be hearing from one student, one outstanding student, who has successfully completed some AP courses, has graduated from an accredited Kansas college, has 156 accredited hours, is ready and well prepared to enter her professional life, only to be frustrated by a Kansas Government that does not recognize the very AP classes that we are prompting. He further stated the Board of Accountancy has guidelines for individuals that desire to take the CPA exam. Those guidelines include 150 education hours from an accredited University, including rigorous accounting standards. They rely on the universities to teach, monitor and grade those who would ultimately seek to become a C.P.A. They want to make sure that an applicant knows the required material. Kansas Law allows a student to take college level courses, which are called Advanced Placement classes, (AP) and receive college credit hours toward a degree. Currently, even though our law allows it and the universities promote AP classes, the Board of Accountancy’s guidelines don’t allow for it. He stated this bill would allow the Board of Accountancy to recognize AP classes. In closing, Representative Brunk stated that the language possibly needed to be cleaned up and he was ok with removing the language added by the House.

Upon completion of Representative Brunk’s testimony there was discussion with the Committee. Senator Schodorf entered the discussion and asked if this bill is passed would it be retroactive. Representative Brunk stated any AP classes would be recognized. Senator Brownlee asked Representative Brunk if he would be ok if CLEF and DANTE were removed from the bill. Representative Brunk stated he did not have a problem with that.

Chairperson Brownlee introduced Jill Ochs, a graduate student at Wichita State University to give her testimony as a proponent for **HB 3004**. Ms. Ochs presented written testimony. (Attachment 3) Ms. Ochs stated she had taken AP classes for college credits while she was still in high school. She

has graduated from Wichita State University and is now working on a master's degree in accounting. Her transcript includes 156 college hours. Of these, 14 are credits from AP classes she took while attending high school. The Board of Accountancy, upon a deficiency review, determined these classes did not count towards the legislative requirement of 150 college hours in order to sit for the CPA exam. AP classes are college level courses required to be taught by instructors with advanced degrees excelling in their field of study with college textbooks and exams. She stated these classes are recognized by both Wichita State University and the Kansas Board of Regents as semester hours completed towards receiving her 126-semester hour degree. She stated she had followed everything the Board of Accountancy asked her to do. She asked for a review of her transcript and petitioned the Board to reconsider their decision on this matter. In closing, she urged the Committee to accept this bill allowing AP course work to be considered college semester hours in the same way the Kansas Board of Regents and all state universities do.

Upon completion of Ms. Ochs testimony there was discussion with the Committee. Senator Emler asked Ms. Ochs when she first became aware that her AP credits were not acceptable to the Board of Accountancy. Ms. Ochs stated she became aware in January of this year. Senator Brownlee asked if she had taken the AP exam and if she had a high score. Ms Ochs stated she took the AP exam and did score high.

Chairperson Brownlee introduced Diane Gjerstad representing the Wichita Public Schools to give her testimony as a proponent for **HB 3004**. Ms. Gjerstad did not present written testimony. Ms. Gjerstad stated she contacted the Wichita Public Schools Counseling Department and asked if they had heard of an organization or group that did not accept the AP class credits. They stated no. Ms. Gjerstad stated AP is a national organization and they set their curriculum nationally. They are only taught by teachers that are master levels at the high schools. They use the same books that are used at the universities. She also called the College Board and asked if they had ever had a problem with this issue. The College Board was surprised to hear there was an issue with AP classes not being recognized as college credits. Ms. Gjerstad believes AP classes should be accepted and this bill should be passed out in the cleanest form possible.

Chairperson Brownlee introduced Susan Somers, the Executive Director of the Kansas Board of Accountancy to give her testimony as an opponent on **HB 3004**. Ms. Somers presented written testimony. (Attachment 4) Ms. Somers stated **HB 3004** originated out of a student who, in her last semester of graduate school, requested a pre-evaluation of her college transcripts for eligibility to sit for the CPA exam. The Board determined she did not meet the educational requirements. K.S.A. 1-302a requires 150 hours of course specific education obtained at a college or university recognized by the Board in order to sit for the CPA exam. The Board interprets the law to successfully complete the course work at a college or university and therefore, would not include AP classes as course credits. The candidate requested reconsideration of the pre-evaluation from the Board and the Board denied her request based upon the interpretation of the law. She stated that **HB 3004** will require the Board of Accountancy to accept all courses, whether actually taken or tested out of, to qualify to sit for the exam, regardless of the type of course or the number of hours obtained through some method other than actually taking the course. She also stated in December of 2005, the Board of Accountancy formed a task force to meet this summer and fall, to look at all of its rules and bring forth a bill package to the legislature in 2007. In closing, she strongly urged the Committee not allow the bill to continue through the legislative process.

Upon the conclusion of Ms. Somers' testimony the Committee entered into a discussion. Senator Schodorf had questions for Ms. Somers. She wanted to know how many people the Board of Accountancy had turned down for having AP credits. Ms. Somers stated Ms. Ochs was the only one. Ms. Somers stated they had pre-evaluated several transcripts with AP credits. Senator Emler entered the discussion with questions for Ms. Somers. He asked how Ms. Somers proposed Ms. Ochs should be able to sit for the exam. He wanted to know what the solution would be. She stated the solution was the law and the Board could not change its mind. She stated there was no solution for Ms. Ochs other than take the courses again at a Community College for no credit. Senator Emler had concerns; he does not interpret the law to mean courses must be taken at the college or university. He asked

Ms. Somers about classes over video and she stated they give credit for those courses. Senator Kelly entered the discussion stating she had experience with certification and she appreciates the frustration of Ms. Ochs. Senator Kelly is concerned if the Committee sets precedence with this sort of thing coming to the Legislature it will create problems for others. Senator Kelly stated the AP issue is controversial issue across the country and stated she is opposed to the bill. Senator Emler entered the discussion regarding online telecommuting courses and understood by Ms. Somer's earlier statements that they would not accept these credits either. Senator Emler suggested changing the language on line 28 ; the word "at" to "by" and asked Ms. Somers if this was a change the Board of Accountancy would accept. Ms. Somers stated she could not speak for the Board. Senator Kelly asked Ms. Somers if Ms. Ochs had followed the appeals process. Ms. Somers stated Ms. Ochs chose not to have a Judicial review but came to the Legislature instead. Senator Reitz entered the discussion stating rules are rules and the CPA organization has tight rules. He is opposed to the bill. Chairperson Brownlee entered the discussion regarding AP courses. She stated that this program had been around for a few years now and good money is paid for these courses expecting them to be accepted as college course credits. Ms. Somers entered the discussion stating AP classes are high school classes taken at a high school to get college credit and that is how it shows up on a transcript.

Chairperson Brownlee introduced Tony Scott representing the Kansas Society of Certified Public Accountants, to give his testimony as an opponent to **HB 3004**. Mr. Scott presented written testimony. (Attachment 5) Mr. Scott stated **HB 3004** relates to the Kansas Board of Accountancy's obligation to accept certain academic credits awarded by educational institutions to prospective CPA examination candidates. The Kansas Society of CPA's believes the bill as amended by the House could lead to unintended and adverse consequences as it relates to the Board of Accountancy's ability to set appropriate qualification standards for prospective CPA examination candidates. Proposed legislation will be drafted and presented during the 2007 Legislative session. It is the Kansas Society of Certified Public Accountants' intent that such legislation will address, among other things, the issue of academic credits awarded by educational institutions to prospective CPA examination candidates. He urged the Committee to vote no on **HB 3004**.

Upon the conclusion of Mr. Scott's testimony Chairperson Brownlee closed the hearing on **HB 3004** and opened the floor for discussion. Senator Kelly entered the discussion stating she would like to come up with a solution to help Ms. Ochs and also give the Board of Accountancy time to look at its laws and bring forth a bill package to the 2007 legislature. Senator Schodorf joined the discussion and stated this is bureaucracy at its finest. She stated when you are a junior and senior in high school you take AP classes to try to start college with a semester under your belt. She stated that if the class was Accounting 101 it shouldn't be counted, but it wasn't. The AP classes are English, History and Calculus. Senator Schodorf addressed Senator Kelly stating she did not see any willingness on the Board of Accountancy's part to try to fix the problem and would not trust them to fix the situation in legislation to be presented to the Legislature in the 2007 session. Senator Schodorf stated kids expect, when they take a class for college credit, that course is accepted as college credit. She stated that many times a good bill starts with one person. Chairperson Brownlee stated her son was taking AP classes and possibly would be going into the CPA field and the AP classes he was taking now would not make him any less of a good CPA. Chairperson Brownlee stated she thinks it is time for the Board of Accountancy to update. Chairperson Brownlee recommended language changes to eliminate some of the things the House added and to put a sunset provision on the bill of one year from July 1, 2007. Senator Emler joined the discussion offering his solutions to this issue. He would change the language "at" to "by" and delete everything on page 1 starting with line 41 through line 13 on page 2 and keep sections 2 and 3. Senator Emler stated that takes care of the opinion but does not take care of whether or not the Board will give credence to AP. He also added he thinks the message to the Board is loud and clear as far as the Legislature is concerned. The other thing they could do, which is not his number one solution, is pass a bill stating Ms. Ochs could take the CPA exam. He stated this is not one I want to do but is a solution to this issue.

**Senator Emler made a motion to delete the word "at" in line 28 after the word accounting and before the word "a" and put in the word "from". Then on the same line after the word university, add the language "whether or not offered at a physical college campus". Then on**

CONTINUATION SHEET

MINUTES OF THE Senate Commerce Committee at 11:30 on March 29, 2006 in Room 234-N of the Capitol.

**Page 1 line 41 delete all through line 13 on Page 2 and retain sections 2 and 3. Senator Schodorf seconded. Motion carried with a no vote by Senator Reitz.**

**Senator Kelly made a motion to add a sunset provision for July 1, 2007 to the bill. Senator Emler seconded. Motion carried.**

**Senator Schodorf made a motion to pass the bill out favorably as amended. Senator Jordan seconded. Motion carried with "no" votes from Senator Kelly and Senator Reitz.**

Chairperson Brownlee adjourned the meeting at 1:15 p.m. with no other meetings scheduled for this session.



*As Amended by Senate Committee*

*As Amended by House Committee*

*Session of 2006*

**HOUSE BILL No. 2928**

By Representatives Loganbill, Ballard, Crow, Faust-Goudeau, Flaharty, Garcia, Gatewood, Hawk, Henderson, Huntington, Huy, Kelley, Kuether, Long, Mah, Mast, Menghini, Judy Morrison, Pauls, Ruff, S. Sharp, Storm, Svaty, Thull, Trimmer, Winn and Yonally

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15 AN ACT concerning ~~employment, requiring employers to allow leave for~~  
16 ~~certain purposes, providing penalties and remedies for violations vic-~~  
17 ~~tims; relating to domestic violence, sexual assault, trafficking or~~  
18 ~~stalking; requiring employers to allow leave for certain purposes;~~  
19 ~~address confidentiality; authorizing the secretary of state to per-~~  
20 ~~form certain duties and functions.~~

21  
22 *Be it enacted by the Legislature of the State of Kansas:*

23 Section 1. As used in this act:  
24 (a) "Domestic violence" means abuse as defined in K.S.A. 60-3102,  
25 and amendments thereto.  
26 (b) "Sexual assault" means any crime defined in K.S.A. 21-3502  
27 (rape), 21-3503 (indecent liberties with a child), 21-3504 (aggravated in-  
28 decent liberties with a child), 21-3505 (criminal sodomy), 21-3506 (ag-  
29 gravated criminal sodomy), 21-3602 (incest) or 21-3603 (aggravated in-  
30 cest), and amendments thereto.

31 Sec. 2. (a) An employer may not discharge or in any manner discrim-  
32 inate or retaliate against an employee who is a victim of domestic violence  
33 or a victim of sexual assault for taking time off from work to ~~obtain or~~  
34 ~~attempt to obtain any relief, including, but not limited to, a temporary~~  
35 ~~restraining order, restraining order or other injunctive relief, to help en-~~  
36 ~~sure the health, safety or welfare of the victim or the victim's child, to~~  
37 ~~seek medical attention for injuries caused by domestic violence or~~  
38 ~~sexual assault or to obtain services from a domestic violence shel-~~  
39 ~~ter, program or rape crisis center as a result of domestic violence~~  
40 ~~or sexual assault but leave for obtaining services from a domestic~~  
41 ~~violence shelter, program or rape crisis center shall not exceed~~  
42 ~~three days per calendar year unless a longer period of time is oth-~~  
43 ~~erwise available to an employee under the applicable terms of em-~~

1 ployment or provided by a collective bargaining agreement:

2 (1) *Obtain or attempt to obtain any relief, including, but not*  
3 *limited to, a temporary restraining order, restraining order or other*  
4 *injunctive relief to help ensure the health, safety or welfare of the*  
5 *victim or the victim's child or children;*

6 (2) *seek medical attention for injuries caused by domestic vio-*  
7 *lence or sexual assault;*

8 (3) *obtain services from a domestic violence shelter, domestic*  
9 *violence program or rape crisis center as a result of domestic vio-*  
10 *lence or sexual assault; or*

11 (4) *to settle matters, including, but not limited to, court ap-*  
12 *pearances in the aftermath of domestic violence or sexual assault.*

13 (b) (1) As a condition of taking time off for a purpose set forth in  
14 subsection (a), the employee shall give the employer reasonable advance  
15 notice of the employee's intention to take time off, unless such advance  
16 notice is not feasible. *Within 48 hours after returning from the re-*  
17 *quested time off, the employee shall provide documentation which*  
18 *may include, but is not limited to, that described in subsection*  
19 *(b)(2) to support taking time off for a purpose set forth in subsection*  
20 *(a).*

21 (2) When an unscheduled absence occurs, the employer shall not take  
22 any action against the employee if the employee, within ~~a reasonable time~~  
23 *after the 48 hours after the beginning of the unscheduled* absence,  
24 provides a certification to the employer in the form of any of the following:

25 (A) A police report indicating that the employee was a victim of do-  
26 mestic violence or sexual assault;

27 (B) a court order protecting or separating the employee from the  
28 perpetrator of an act of domestic violence or sexual assault, or other ev-  
29 idence from the court or prosecuting attorney that the employee has  
30 appeared in court; or

31 (C) documentation from a medical professional, domestic violence  
32 advocate or advocate for victims of sexual assault, health care provider or  
33 counselor that the employee was undergoing treatment for physical or  
34 mental injuries or abuse resulting in victimization from an act of domestic  
35 violence or sexual assault.

36 (c) To the extent allowed by law, the employer shall maintain the  
37 confidentiality of any employee requesting leave under subsection (a), *as*  
38 *well as the confidentiality of any supporting documentation pro-*  
39 *vided by the employee to the employer relating to a purpose set*  
40 *forth in subsection (a).*

41 (d) An employee may use ~~vacation, personal leave or compensatory~~  
42 time off that is otherwise available to the employee under the applicable  
43 terms of employment, unless otherwise provided by a collective bargain-



1 ~~ing agreement, for time taken off for a purpose specified in subsection~~  
2 ~~(a) or may use unpaid leave of not to exceed five days per calendar~~  
3 ~~year, unless a longer period of time is otherwise available to an~~  
4 ~~employee under the applicable terms of employment or provided~~  
5 ~~by a collective bargaining agreement, for time taken off for a pur-~~  
6 ~~pose specified in subsection (a) any accrued paid leave or, if paid~~  
7 ~~leave is unavailable to the employee, unpaid leave, not to exceed a~~  
8 ~~total of eight days per calendar year, as time off for a purpose spec-~~  
9 ~~ified in subsection (a), unless a longer period of time is otherwise~~  
10 ~~available to an employee under the applicable terms of employment~~  
11 ~~or is provided by a collective bargaining agreement.~~ The entitlement  
12 of any employee under this section shall not be diminished by any col-  
13 lective bargaining agreement term or condition.

14 Sec. 3. (a) In addition to the requirements and prohibitions imposed  
15 on employers pursuant to section 2, and amendments thereto, an em-  
16 ployer with 25 or more employees may not discharge or in any manner  
17 discriminate or retaliate against an employee who is a victim of domestic  
18 violence or a victim of sexual assault for taking time off from work to:

- 19 —(1) Seek medical attention for injuries caused by domestic violence  
20 or sexual assault;  
21 —(2) obtain services from a domestic violence shelter, program or rape  
22 crisis center as a result of domestic violence or sexual assault;  
23 —(3) obtain psychological counseling related to an experience of do-  
24 mestic violence or sexual assault; or  
25 —(4) participate in safety planning and take other actions to increase  
26 safety from future domestic violence or sexual assault, including tempo-  
27 rary or permanent relocation.

28 —(b) (1) As a condition of taking time off for a purpose set forth in  
29 subsection (a), the employee shall give the employer reasonable advance  
30 notice of the employee's intention to take time off, unless such advance  
31 notice is not feasible.

32 —(2) When an unscheduled absence occurs, the employer may not take  
33 any action against the employee if the employee, within a reasonable time  
34 after the absence, provides a certification to the employer. Certification  
35 shall be sufficient in the form of any of the following:

36 —(A) A police report indicating that the employee was a victim of do-  
37 mestic violence or sexual assault;

38 —(B) court order protecting or separating the employee from the per-  
39 petrator of an act of domestic violence or sexual assault or other evidence  
40 from the court or prosecuting attorney that the employee appeared in  
41 court; or

42 —(C) documentation from a medical professional, domestic violence  
43 advocate or advocate for victims of sexual assault, health care provider or

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1 counselor that the employee was undergoing treatment for physical or  
2 mental injuries or abuse resulting in victimization from an act of domestic  
3 violence or sexual assault.

4 —(c) To the extent allowed by law, employers shall maintain the con-  
5 fidentiality of any employee requesting leave under subsection (a).

6 —(d) An employee may use vacation, personal leave or compensatory  
7 time off that is otherwise available to the employee under the applicable  
8 terms of employment, unless otherwise provided by a collective bargain-  
9 ing agreement, for time taken off for a purpose specified in subsection  
10 (a). The entitlement of any employee under this section may not be di-  
11 minished by any collective bargaining agreement term or condition.

12 —(e) This section does not create a right for an employee to take unpaid  
13 leave that exceeds the unpaid leave time allowed under, or is in addition  
14 to the unpaid leave time permitted by, the federal family and medical  
15 leave act of 1993 (29 U.S.C. Sec. 2601 et seq.).

16 —Sec. 4. (a) Any employee who is discharged, threatened with dis-  
17 charge, demoted, suspended or in any other manner discriminated or  
18 retaliated against in the terms and conditions of employment by the em-  
19 ployee's employer because the employee has taken time off for a purpose  
20 set forth in section 2 or 3, and amendments thereto, shall be entitled to  
21 reinstatement and reimbursement for lost wages and work benefits  
22 caused by the acts of the employer. Any employer who willfully refuses  
23 to rehire, promote or otherwise restore an employee or former employee  
24 who has been determined to be eligible for rehiring or promotion by a  
25 grievance procedure or hearing authorized by law is guilty of a class C  
26 misdemeanor.

27 —(b) In addition to or in lieu of the criminal remedy provided by sub-  
28 section (a), any employee who is discharged, threatened with discharge,  
29 demoted, suspended or in any manner discriminated or retaliated against  
30 in the terms and conditions of employment by the employee's employer  
31 because the employee has exercised the rights set forth in section 2 or 3,  
32 and amendments thereto, may bring a civil action in the district court of  
33 the county in which the violation is alleged to have occurred or in which  
34 the alleged violator resides or transacts business. If the court finds that a  
35 violation has occurred, the court may award to the plaintiff actual dam-  
36 ages, including, but not limited to, amounts to which the employee is  
37 entitled pursuant to subsection (a), or \$500, whichever is greater, for each  
38 violation. The court may also grant as relief any permanent or temporary  
39 injunction or restraining order, including an order enjoining the defend-  
40 ant from engaging in such violation or ordering such affirmative action as  
41 may be appropriate. The prevailing party shall be awarded court costs  
42 and reasonable attorney fees.

43 **Sec. 3. On and after January 1, 2007, the legislature finds that**

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1 persons attempting to escape from actual or threatened domestic  
 2 violence, sexual assault, trafficking or stalking frequently establish  
 3 new addresses in order to prevent their assailants or probable as-  
 4 sailants from finding them. The purpose of this chapter is to enable  
 5 state and local agencies to respond to requests for public records  
 6 without disclosing the location of a victim of domestic violence, sex-  
 7 ual assault, trafficking or stalking, to enable interagency coopera-  
 8 tion with the secretary of state in providing address confidentiality  
 9 for victims of domestic violence, sexual assault, trafficking or stalk-  
 10 ing, and to enable state and local agencies to accept a program  
 11 participant's use of an address designated by the secretary of state  
 12 as a substitute mailing address.

13 *Sec. 4. On and after January 1, 2007, unless the context clearly*  
 14 *requires otherwise, as used in this act:*

15 (a) "Abuse" means:

- 16 (1) Causing or attempting to cause physical harm;
- 17 (2) placing another person in fear of imminent physical harm;
- 18 (3) causing another person to engage involuntarily in sexual re-  
 19 lations by force, threats or duress, or threatening to do so;
- 20 (4) engaging in mental abuse, which includes threats, intimi-  
 21 dation and acts designed to induce terror;
- 22 (5) depriving another person of health care, housing, food or  
 23 other necessities of life; or
- 24 (6) restraining the liberty of another.

25 (b) "Confidential address" means a residential street address,  
 26 school street address or work street address of an individual, as  
 27 specified on the individual's application to be a program participant  
 28 under this act.

29 (c) "Confidential mailing address" means an address that is rec-  
 30 ognized for delivery by the United States postal service.

31 (d) "Domestic violence" means abuse committed against a vic-  
 32 tim or the victim's spouse or dependent child by:

- 33 (1) A current or former spouse of the victim;
- 34 (2) a person with whom the victim shares parentage of a child  
 35 in common;
- 36 (3) a person who is cohabitating with, or has cohabitated with,  
 37 the victim;
- 38 (4) a person who is related by blood or marriage; or
- 39 (5) a person with whom the victim has or had a dating or en-  
 40 gagement relationship.

41 (e) "Program participant" means a person certified as a pro-  
 42 gram participant under section 5 and amendments thereto.

43 (f) "Enrolling agent" means state and local agencies, law en-

1 *forcement offices, nonprofit agencies and any others designated by*  
2 *the secretary of state that provide counseling and shelter services*  
3 *to victims of domestic violence, sexual assault, trafficking or*  
4 *stalking.*

5 (g) *“Sexual assault” means an act which if committed in this*  
6 *state would constitute any crime defined in article 35 of chapter 21*  
7 *of the Kansas Statutes Annotated.*

8 (h) *“Stalking” means an act which if committed in this state*  
9 *would constitute “stalking” as defined by K.S.A. 60-31a01, and*  
10 *amendments thereto.*

11 (i) *“Trafficking” means an act which if committed in this state*  
12 *would constitute the crime of trafficking as defined by K.S.A. 2005*  
13 *Supp. 21-3446, and amendments thereto.*

14 *Sec. 5. On and after January 1, 2007: (a) An adult person, a*  
15 *parent or guardian acting on behalf of a minor, or a guardian acting*  
16 *on behalf of an incapacitated person, may apply by and through an*  
17 *enrolling agent to have an address designated by the secretary of*  
18 *state serve as the person’s address or the address of the minor or*  
19 *incapacitated person. Program participants shall not apply directly*  
20 *to the secretary of state. The secretary of state shall approve an*  
21 *application if it is filed in the manner and on the form prescribed*  
22 *by the secretary of state signed by the applicant and enrolling agent*  
23 *under penalty of perjury and providing:*

24 (1) *A statement by the applicant that the applicant has good*  
25 *reason to believe (i) that the applicant, or the minor or incapacitated*  
26 *person on whose behalf the application is made, is a victim of*  
27 *domestic violence, sexual assault, trafficking or stalking; and (ii)*  
28 *that the applicant fears for the applicant’s safety or the applicant’s*  
29 *children’s safety or the safety of the minor or incapacitated person*  
30 *on whose behalf the application is made;*

31 (2) *a designation of the secretary of state as agent for purposes*  
32 *of service of process and for the purpose of receipt of mail;*

33 (3) *the confidential mailing address where the applicant can be*  
34 *contacted by the secretary of state, and the phone number or num-*  
35 *bers where the applicant can be called by the secretary of state;*

36 (4) *the confidential address or addresses that the applicant re-*  
37 *quests not be disclosed for the reason that disclosure will increase*  
38 *the risk of domestic violence, sexual assault, trafficking or stalking;*

39 *the signature of the applicant and of any individual or rep-*  
40 *resentative of any enrolling agent who assisted in the preparation*  
41 *of the application, and the date on which the applicant signed the*  
42 *application.*

43 (b) *Applications shall be filed in accordance with procedures*

, an adult family member residing with the victim

or (iii) that by virtue of living with an enrolled program participant, the applicant fears that the knowledge or publication of the applicants' whereabouts will put the enrolled participant in danger;

(5) Evidence that the applicant or the minor or incapacitated person on whose behalf the application is made, is a victim of domestic violence, sexual assault, trafficking or stalking, or is an adult family member residing with the victim. This evidence may include any of the following:  
(A) Law enforcement, court or other federal, state or local government records or files;  
(B) documentation from a public or private entity that provides assistance to victims of domestic violence, sexual assault, trafficking or stalking;  
(C) documentation from a religious, medical or other professional from whom the applicant has sought assistance in dealing with the alleged domestic violence, sexual assault, trafficking or stalking;  
(D) other forms of evidence as determined by the secretary of state.  
(6) A statement of whether there are any existing court orders involving the applicant for child support, child custody or child visitation and whether there are any active court actions involving the applicant for child support, child custody or child visitation, the name and address of legal counsel of record and the last known address of the other parent or parents involved in those court orders or court actions.

(7)

151

1 *prescribed by the secretary of state.*

2 (c) *Upon filing a properly completed application, the secretary*  
3 *of state shall certify the applicant as a program participant. Appli-*  
4 *cants shall be certified for four years following the date of filing*  
5 *unless the certification is withdrawn or invalidated before that date.*  
6 *The secretary of state shall by rule and regulation establish a re-*  
7 *newal procedure.*

8 (d) *A person who falsely attests in an application that disclosure*  
9 *of the applicant's address would endanger the applicant's safety or*  
10 *the safety of the applicant's children or the minor or incapacitated*  
11 *person on whose behalf the application is made, or who knowingly*  
12 *provides false or incorrect information upon making an application,*  
13 *shall be punishable under K.S.A. 21-3711, and amendments thereto,*  
14 *or other applicable statutes.*

15 *Sec. 6. On and after January 1, 2007: (a) If the program par-*  
16 *ticipant obtains a legal name change after being certified as a pro-*  
17 *gram participant, the secretary of state shall cancel certification of*  
18 *the program participant.*

19 (b) *The secretary of state may cancel a program participant's*  
20 *certification if there is a change in the residential address from the*  
21 *one listed on the application, unless the program participant pro-*  
22 *vides the secretary of state with seven days' prior notice of the*  
23 *change of address.*

24 (c) *The secretary of state may cancel certification of a program*  
25 *participant if mail forwarded by the secretary to the program par-*  
26 *ticipant's address is returned as nondeliverable.*

27 (d) *The secretary of state shall cancel certification of a program*  
28 *participant who applies using false information.*

29 *Sec. 7. On and after January 1, 2007: (a) A program participant*  
30 *may request that state and local agencies use the address designated*  
31 *by the secretary of state as the participant's address. When creating*  
32 *a new public record or amending or updating an existing record,*  
33 *state and local agencies shall accept the address designated by the*  
34 *secretary of state as a program participant's substitute address, un-*  
35 *less the secretary of state has determined that:*

36 (1) *The agency has a bona fide statutory or administrative re-*  
37 *quirement for the use of the address which would otherwise be con-*  
38 *fidential under this act; and*

39 (2) *this address will be used only for those statutory and ad-*  
40 *ministrative purposes.*

41 (b) *A program participant may use the address designated by*  
42 *the secretary of state as the participant's work address.*

43 (c) *The office of the secretary of state shall forward all first class*

(d) Upon certification in the program, in any case where there are court orders or court actions identified in (a)(6), the secretary of state shall, within 10 days, notify the other parent or parents of the address designated by the secretary of state for the program participant and the designation of the secretary of state as agent for purpose of service of process. The notice shall be given by mail, return receipt requested, postage prepaid, to the last known address of the other parent to be notified. A copy shall also be sent to that parent's counsel of record.

And by relettering the remaining subsection (d) as subsection (e)

1 mail, and other items designated by rule and regulation, to the ap-  
2 propriate program participants.

3 Sec. 8. On and after January 1, 2007: (a) The secretary of state  
4 is authorized to adopt rules and regulations for the proper imple-  
5 mentation of this act.

6 (b) The secretary of state shall prescribe by rule and regulation  
7 voting procedures to maintain confidentiality of the addresses of  
8 program participants.

9 Sec. 9. On and after January 1, 2007, the secretary of state  
10 shall not make any records in a program participant's file available  
11 for inspection or copying, other than the address designated by the  
12 secretary of state, except under the following circumstances:

13 (a) If requested by a law enforcement agency, to the law en-  
14 forcement agency in accordance with procedures prescribed by  
15 rules and regulations;

16 (b) if directed by a court order, to a person identified in the  
17 order; or

18 (c) to verify the participation of a specific program participant,  
19 in which case the secretary may only confirm participation in the  
20 program.

if requested by a state or local agency,

21 Sec. 10. On and after January 1, 2007, the secretary of state  
22 shall designate enrolling agents to assist persons applying to be pro-  
23 gram participants. The secretary of state may collaborate with en-  
24 rolling agents to develop a training curriculum. Any assistance ren-  
25 dered to applicants by the office of the secretary of state or its  
26 designees shall not be construed as legal advice.

27 Sec. ~~5-3~~ 11. This act shall take effect and be in force from and after  
28 its publication in the statute book.

STATE OF KANSAS  
HOUSE OF REPRESENTATIVES

STEVEN R. BRUNK  
MAJORITY WHIP  
REPRESENTATIVE, 85TH DISTRICT  
4430 JANESVILLE  
BEL AIRE, KANSAS 67220  
(316) 744-2409

STATE CAPITOL, ROOM 525-B  
TOPEKA, KANSAS 66612-1504  
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TOPEKA

COMMITTEE ASSIGNMENTS  
MEMBER: FEDERAL AND STATE AFFAIRS  
FINANCIAL INSTITUTIONS  
INSURANCE  
JOINT COMMITTEE ON  
STATE BUILDING CONSTRUCTION  
TAXATION

Madam Chairman, Committee:

Thank you for hearing this bill about the significance of Advanced Placement Classes or "AP". Last year, more seniors took and passed AP classes than ever before. In his State of the Union Address, President Bush called for increasing access to AP courses to increase proficiency in Math and Science.

You will hear testimony today about the state of AP in Kansas and the rigorous nature of those classes.

Additionally, you will hear from one student, one outstanding student, who has successfully completed <sup>some</sup> her AP courses, has graduated from an accredited Kansas college (GO SHOX), has 156 accredited hours, is ready and well prepared to enter her professional life, only to be frustrated by a Kansas Government that does not recognize the very AP classes that we are promoting. On one hand we are promoting these classes, but on the other hand we are denying their applicability.

The Board of Accountancy has guidelines for individuals that desire to take the CPA Exam. Those guidelines include 150 education hours from an accredited University, including rigorous accounting standards. They rely on the universities to teach, monitor, and grade those who would ultimately seek to become a C.P.A. They want to make sure that an applicant knows the required material. And rightly so.

Kansas Law allows for concurrent enrollment. A student can take a college level course called an "Advanced Placement" class, and receive college credit hours toward their degree. The University is responsible to show that the student knows the material.

Currently, even though our law allows it and the university promotes concurrent enrollment, the Board's guidelines don't allow for it.

This bill simply allows the Board of Accountancy to recognize concurrent enrollment classes when reviewing an individual's application.

This bill should become effective upon its publication in the register.

Thank you,

A handwritten signature in blue ink that reads "Rep. Steven R. Brunk".

Representative Steve Brunk  
Majority Whip  
District 85

Senate Commerce Committee  
March 29, 2006

Attachment 2-1

3  
March 29, 2006

Commerce Committee:

Senator Brownlee, and members of the Commerce Committee, my name is Jill Ochs and I want to thank you for this opportunity to speak with you this morning. I am in support of House Bill #3004.

I would like to take this opportunity to explain my current situation to the committee both the coursework and requirements necessary to receive college semester hours for these advance placement (AP) classes.

I am a graduate student at Wichita State University working on a master's degree in accounting with an emphasis in taxation. My transcript includes 156 hours college hours. Of these hours, 14 are awarded by WSU for classes I took during my junior and senior years of high school and also counted for college semester hours as well. The Kansas Board of Accountancy, upon a deficiency review, determined these classes did not count towards the legislative requirement of 150 college hours in order to sit for the CPA exam. This review was a voluntary but recommended action in preparation to apply to take the CPA exam.

Many of the local high schools in the Wichita area as well as high schools all across the country have provided students with an opportunity to take Advanced Placement (AP) courses that will allow students to receive dual credit hours, based on national standards. Wichita Heights High School, where I attended, is one of those schools.

These dual credit hour classes are referred to as Advance Placement classes (AP). The national AP program is administered by the College Board, the same organization offering the SAT college entrance exam. Participating high schools have been approved to teach AP courses based on the academic quality of their college-preparatory classes. AP courses are college-level courses required to be taught by instructors with advanced degrees excelling in their field of study with college textbooks and exams. There is an end-of-course national AP final, produced, administered, and graded by The College Board, with a score sent to a participating university. These scores are then reviewed by the university to determine if the exam results are of such that it shows the student has successful completion and retention of coursework required in order to receive college semester hours.

Starting my junior year of high school, I enrolled in AP U.S. History. A teacher with an advanced degree taught this course, as was the case with my other AP courses. Graduate teaching assistants taught the English courses I took at Wichita State. This course, along with the other two AP courses I took in high school (AP English and AP Calculus) ran from late August to the first part of May, five days a week for forty-five minutes each day. On top of this, we would receive regular homework assignments, projects and exams structured like college course work.

On the final AP exam tests, students are asked multiple-choice questions, essays, free response questions, and lengthy math problems, depending on the type of course, which is a much more rigorous exam than any college final I have taken. After completion of the exam, the tests were sent to the national testing center where they were graded based upon national expectations for coursework retention and college level knowledge of the subject. A score (or grade as the AP website indicates) is then sent to the college or university of the student's choice. The college or university then determines, based upon the score sent to

Senate Commerce Committee  
March 29, 2006

Attachment 3-1



them, if the student has completed the coursework requirements to satisfy receiving college semester hours for the course.

I had all three of my AP exam scores (US History, English and Calculus) sent to Wichita State University where it was determined that I had completed and retained the information to receive college semester hours for U.S. History 1 (three semester hours), U.S. History II (three semester hours), College English 101 (three semester hours) and Calculus I (five semester hours).

These classes are recognized by both Wichita State University and Kansas Board of Regents as semester hours completed towards receiving my 126-semester hour degree. In order to receive an accounting degree recognized both by Wichita State University and the Kansas Board of Regents the state of Kansas requires the successful completion of 126-semester hours with prescribed coursework. By receiving my diploma from WSU (summa cum laude) as recognized by the Kansas Board of Regents, they concur I have successfully completed the semester hours in question.

In their testimony before the House Commerce & Labor Committee, the Kansas Board of Accountancy stressed the fact that I did not take any math courses at a college campus. By completing coursework and receiving high school credit and five college hours for calculus, I surpassed WSU's requirements for my degree, which required three hours of math, as well as the State's regulations for educational requirements to apply for the CPA exam. The regulations state that an applicant need only have "college algebra or higher level course" to sit for the CPA exam; there are no requirements for additional math courses to be taken and no specified amount of hours that need to be math classes. In addition to this, I did take a statistics course at WSU.

Since I am in graduate school at WSU, which means my undergraduate degree is closed and the university will not allow me to take any coursework below a 600 level class. Therefore, in order to retake these classes, I would have to attend another state university or a community college. When attending another college or university, they require students to send them a transcript from any other colleges or universities. If I were to do so, they would not allow me to take these classes either because according to Wichita State and the Kansas Board of Regents, I have successfully completed these semester hours and received a bachelor of business administration with a major in accounting.

The Kansas Board of Accountancy has not made this interpretation of the law known to the accounting department or advising office at Wichita State University. It was their opinion that these courses were appropriate for meeting the legislative and regulatory requirements and have advised students throughout their careers at the university that these were appropriate courses towards sitting for the exam.

Further, I might note that the Board mentioned in the hearing before the House committee that I had not followed the rules. This was new to me and I am not sure what they mean by this. I will say that I have followed everything they have asked of me, voluntarily asking for a review of my transcript and petitioning the Board to reconsider their decision on this matter. I chose not to pursue filing a lawsuit against the Board on the advice of our attorney. I have not applied for the CPA exam but am merely trying to clarify matters in order to do so.

Therefore, I ask the committee to accept this bill allowing AP coursework to be considered college semester hours in the same way the Kansas Board of Regents and all state universities do. Thank you.



---

Edw. M. Plopa  
& Associates, L.C.

To whom it may concern:

I support changing the law to allow Advanced Placement classes as college hours towards the determination of eligibility to take the CPA exam. Advanced Placement coursework is rigorous and on par with freshmen-level college courses. Colleges and universities have been accepting Advanced Placement coursework as meeting requirements for degrees for many years. It is a well established program and learning is demonstrated through testing. Furthermore, evidence of learning this freshmen-level material is confirmed by successful completion of subsequent advanced coursework for which these classes are prerequisites.

Top students are often ready for more rigorous studies during high school than what is required for graduation. Advanced Placement courses challenge the top academic achievers with college-equivalent courses that are more than busy work and rewards them with college hours if they master the material.

Discounting such coursework to count towards the 150-hour requirement for taking the CPA exam places unreasonable expectations on the potential candidate by requiring them to take redundant classes. They do not need these classes because they have already mastered the subject as evidenced by completion of higher-level classes.

I am concerned our brightest and best students, the very ones that we should be encouraging to enter public accounting, will elect to practice in a state with more reasonable requirements or choose an accounting profession other than public accounting, both of which are contrary to the desires of the profession. Please amend the law to provide for inclusion of Advanced Placement classes in the 150-hour requirement.

Sincerely,

A handwritten signature in cursive script that reads 'Cheryl J. Kust'.

Certified Public Accountant

MARC PORTER  
CERTIFIED PUBLIC ACCOUNTANT

March 13, 2006

To Whom It May Concern:

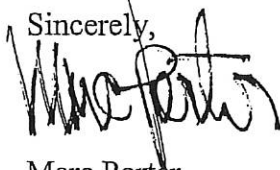
I am writing this letter in support of the enactment of House Bill No. 3004 concerning the statutory qualifications for admission to the certified public accountant examination. I am a Kansas licensed CPA (Permit to Practice No. 39).

Said legislation would allow the academic credit granted by a university for advance placement (AP) classes to be credited for purposes of satisfying the eligibility prerequisites to sit for the CPA exam. If a university credits AP course work towards an academic degree, I believe it should be similarly counted for CPA exam qualification.

I am familiar with AP coursework and testing. My daughter, who was valedictorian of her high school class, received such credit upon her enrollment in college. She graduated last year from KU Medical School and her AP credits never prevented her taking the medical boards or obtaining her medical license.

Students earning AP credit are hard-working and intelligent, the type of individuals we encourage to become CPAs.

Sincerely,



Marc Porter

**Richard A Ochs**  
Certified Public Accountant  
7701 E Kellogg Suite 750  
Wichita, KS 67207

March 13, 2006

To Whom It May Concern:

I am a licensed certified public accountant in the State of Kansas. In 1978 when I was finishing my bachelors degree, the 150 hour requirement was being introduced. I saw the value of the additional classes and continued on to get my MBA.

I encouraged Jill to seek a remedy for her situation. The current statute is interpreted to mean a student must have 150 hours *on* a college campus to be eligible to take the CPA exam.

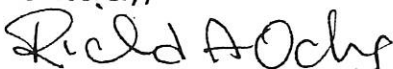
As Jill began planning her educational pursuit, we knew the requirements of 150 hours and we knew of the special subject hours required by the Kansas Board of Accountancy. This past January, Jill sent her transcript to the Board of Accountancy. We thought this was a perfunctory review. We had tabulated the requirements, her advisors at Wichita State had tabulated the hours. We were expecting a note of congratulations, you will be ready to take the exam at the end of this semester. Instead, Jill got an email of denial. My first thought was someone didn't understand. Jill wrote an appeal to be considered by the members of the Accounting Board, fully describing the college classes she took in the form of AP.

Instead, we learned that there is only one way to get 150 hours under the current statute, and that is on a college campus. Taking classes in high school under the Advanced Placement program do not count. So Jill is short her math and English hours. You should know Jill is a great student. She was Valedictorian of her high school class and graduation Suma Cum Laude from Wichita State.

I believe the current statute is out of date and doesn't reflect this educational offerings available for the top students. The top high achieving students take the AP classes during their Junior and Senior Year. If you took a pole, you would find many in this room that has family members or friends that have taken AP classes to jump start their college experience. They know full well these are college classes.

I am a firm believer in fixing problems as they arise. I ask this committee to approve this amendment to the Kansas Statute which will allow our top students to have their AP hours count towards the 150 hour requirement to sit for the CPA exam. My hope is that the committee will agree to fix this problem.

Sincerely,



Richard A. Ochs

# KANSAS

**BOARD OF ACCOUNTANCY**  
SUSAN L. SOMERS, EXECUTIVE DIRECTOR

KATHLEEN SEBELIUS, GOVERNOR

## TESTIMONY ON HB 3004, AS AMENDED

Good morning, I am Susan Somers, Executive Director of the Kansas Board of Accountancy and I am here today in opposition to HB 3004, as amended.

HB 3004 originated out of a student who, in her last semester of graduate school, requested a pre-evaluation of her college transcripts for eligibility to sit for the CPA exam. Although she was instructed by her college professor 2-3 years ago to request the evaluation, she did not do so until now. The Board determined that she did not meet the educational requirements for the following reason:

K.S.A. 1-302a requires 150 hours of course specific education obtained at a college or university recognized by the Board in order to sit for the CPA exam. This statute, passed by the Legislature several years ago, specifically requires a candidate to successfully complete the course work at a college or university recognized by the board. The Board's general counsel, who is an Assistant Attorney General, also believes that the course work must be obtained, that a candidate may not test out of a course to obtain credit.

This candidate requested reconsideration of the pre-evaluation from the Board, and at its January 27, 2006 meeting, denied her request, based upon the interpretation of the law. The Board's decision is a final, binding action. She was duly notified under the Kansas Administrative Procedures Act of her rights to seek a judicial review by filing a petition with the appropriate district court as provided for in K.S.A. 77-601, et seq.

She did not seek a review within the time allowed under the Kansas Administrative Procedures Act. Never in the history of the 9 years of the 150-hour education requirement to sit for the CPA exam has this been a problem.

She then approached a legislator to bring forth HB 3004 to require the Board to recognize advanced placement courses, which, when the Bill was originally drafted, also allowed for CLEP (college level examination program, which provides students of any age with the opportunity to demonstrate college level achievement through a program of exams in undergraduate college courses) and Life Achievement Credits (learning which adults have acquired from experiences outside of traditional college courses.) The Bill was amended in the House Commerce Committee to strike the language concerning CLEP and Life Achievement courses, and the Bill passed out of the Commerce Committee by one vote. When it got to the floor of the House, it was amended to allow for DANTES credit (which are also credit by exam courses) and CLEP credits.

HB 3004 will require the Board of Accountancy to accept all courses, whether actually taken or tested out of, to qualify to sit for the exam, regardless of the type of course or the number of hours obtained through some method other than actually taking the course.

There are certain core courses that all Boards of Accountancy in the 54 jurisdictions require a candidate to take. The Uniform Accountancy Act provides for uniformity in education, examination and experience which has been adopted by the respective Boards of Accountancy, to allow for reciprocity via substantial equivalency—which means the Boards share substantially the same requirements to ensure uniformity for reciprocity and ease of movement across state borders. The Board of Accountancy adopted the UAA relative to these requirements in 2000. If HB 3004 is

allowed to pass, Kansas will most probably not be substantially equivalent with other states, which will have an impact on whether or not our CPAs can obtain reciprocity.

The Board is further concerned that in rushing to pass a law to allow one student to sit for the exam while placing no restrictions or requirements on how the credits are obtained, or placing a restriction on the number of credits obtained through some manner other than actually taking the course at the college level, will (1) lead to greatly diminishing the educational requirements needed to sit for the exam and (2) possibly lower the number of successful candidates.

To water down the education requirement to sit for the exam would be dangerous to the profession and ultimately dangerous to the public.

Recent articles in US Today indicate that the colleges are now re-thinking their policies on advanced placement credits in requiring students to take introductory courses in certain subjects, even if they passed an advanced placement exam in the same subject. Even the College Board, the entity that "blesses" the advanced placement courses, has eliminated a program that recognized students who had taken the most advanced placement courses in high school by changing its measure of high school performance in a way that puts less emphasis on multiple exam-taking.

In December of 2005, the Board of Accountancy formed a task force to meet this summer and fall, to look at all of its laws, including K.S.A. 1-302a. We assure you that the Board has every intent of reviewing and discussing the issue of advanced placement courses with our colleagues at the colleges and universities, the Kansas Society of CPAs, and with any other interested parties, and bring forth a bill package to the legislature in 2007. However, we need the time in the next few months to be able to give this matter the attention that it deserves to ensure a responsible and compatible conclusion. We cannot support legislation without being given the time to perform

careful due diligence. Without performing the necessary due diligence, we run the risk of inadvertently causing more harm than good.

8 We respectfully request that HB 3004 not be allowed to continue through the legislative process and further request that we be allowed to take the time needed to thoroughly review the issue and come up with something that will be acceptable and not in any way harm the profession or the public.

Thank you. I will be happy to stand for any questions.

\* \* \* \*

Attachments



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## DANTES: Credit-By-Exam Program ■ ■ ■

The DANTES "Credit-By-Exam" is a program that gives you the opportunity to demonstrate college-level achievement through a program of exams in undergraduate college courses. Read this page to find out how Credit-By-Exam tests can help you save money and time and help you achieve your education goals.

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### DANTES: Credit-by-Exam

The DANTES "Credit-By-Exam" is a program that gives you the opportunity to demonstrate college-level achievement through a program of exams in undergraduate college courses. Over 2,900 colleges grant credit for CLEP (College Level Examination Program), DSST (DANTES Subject Standardized Tests), and ECE (Excelsior College Exam) tests.

#### How Credit-by-Exam works

Unlike taking a college course the CLEP/DSST/ECE program is purely self-paced and flexible. Each test is based on college level courses. You choose between videos, textbooks, or study guides to prepare and YOU determine when you're ready to take the examinations. Simply contact your Education Services Office to order the test and set a date.

The tests are available in either paper-based or computer-based forms and come in a variety of types including multiple-choice, essay, and mixed (multiple-choice and free response). The lower level courses are normally multiple-choice format, while the upper level are usually essay type examinations.

Note: CLEP paper-based exams are being phased out. This means that you may have to take the exam at a national test center near your base. [Click here to find the CLEP test center nearest you.](#)

You can choose to have your grade report entered into your military educational transcript. This will simplify the transcript request process when you begin the college enrollment process.

#### Credit-by-Exams:

#### RELATED TOPICS

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- [2005-2006 GI Bill Payment Rates](#)
- [2006 Navy Advanced Education Voucher Program](#)
- [American Council on Education \(ACE\)](#)
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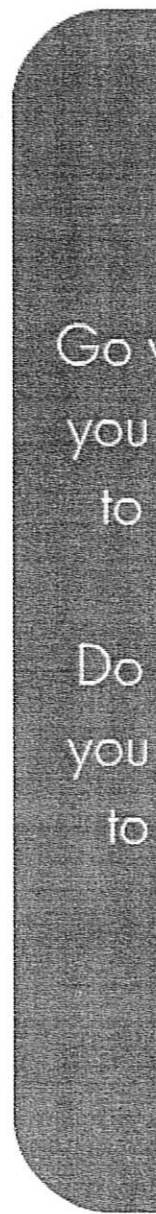
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- ✔ There is over \$300 million in scholarship money for servicemembers, veterans and dependants. Use the improved [Scholarship Finder](#) to help finance your education.



4-5

- **Save You Money** - An average college course can cost you over \$100 per credit. Through DANES, Credit-by-Exam tests are free. (Note: Civilian students pay more than \$40 per exam).
- **Save You Time** - The average college course takes from 3 to 6 hours a week spread out over three or more months. Depending on your depth of knowledge, you could spend less than a month preparing for each test.
- **Help You Skip Ahead** - Why spend time and money on boring freshman level courses when you can jump up to the more interesting advanced courses.
- **Let You Use Study Groups** - Find a group of people at your unit with like goals and study together on lunch breaks. This is commonly referred to as "Brown Bag Universities."
- **Offer You Flexibility** - You can set your own deadlines and choose your own study materials: videos, college textbooks, or study guides.
- **Don't Require College Enrollment** - Unlike taking college courses, you don't have to be enrolled in college to take these exams.

### Available Exams

**CLEP** (College Level Examination Program) Exams are divided into two categories:

- The CLEP General Examinations, which are based on Freshman Level Arts and Sciences courses and are worth up to 6 Semester Units each. The five General CLEPs are:
  - English
  - Mathematics
  - Social Science and History
  - Humanities
  - Natural Science
- The CLEP Subject Examinations, which are lower and upper level, can be worth from 3 to 12 units each. CLEP Subjects include 25 college courses like:
  - Accounting
  - French
  - Introduction to Psychology
  - Western Civilization.

**DSST (DANTES Subject Standardized Test)** is an extensive series of examinations in college subjects that are comparable to the final or end-of-course examinations in undergraduate courses. The Exams include over 35 subjects, ranging from Art of the Western World to Principles of Public Speaking. A passing score on these exams is worth 3 Semester Hours.

**ECE (Excelsior College Exams)** are used to meet specific Excelsior College degree requirements and are accepted for college credit by over 900 colleges and universities. Formerly called the ACT Proficiency Examination Program (ACT PEP), Excelsior College now administers these examinations worldwide. ECE tests cover upper and lower level topics that range from Abnormal Psychology to Maternal & Child Nursing.



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## Advanced coursework: An 'arms race' among students

By Mary Beth Marklein, USA TODAY

College admissions officials have long stressed to applicants the importance of a challenging high school curriculum.



Advanced Placement Test Examination study guides.

By Leslie Smith, Jr., USA TODAY

That is one reason they want more kids to take Advanced Placement courses, particularly low-income students in rural or inner-city schools. (**Related story:** [Advanced Placement: A detour for college fast track?](#))

But in some pockets of the USA, access is less a concern than excess. As the program has grown more popular, more students are taking more APs. And some say they feel helpless to slow down.

"When students are talking about what classes they're going to take, it makes me feel like maybe I should be taking AP classes, too," says Youngeun Mun, 17, a junior at Fairfax High School in Virginia near Washington, D.C. She expects to graduate with 10 AP courses under her belt.

That makes her part of an elite but fast-growing slice of students who are caught up in what some educators call an AP arms race. According to the College Board, the New York-based non-profit that runs the AP program:

- While the number of high school graduates taking one AP exam has more than doubled over the past 10 years, the numbers taking multiple exams during high school has grown much faster. Last year, for example, 13,657 graduating seniors had amassed nine or more exams during their high school career, a 743% increase over the number of seniors a decade ago who took nine or more.

- The numbers are still tiny, but among multiple-exam takers in a given year, the fastest growth occurred among students taking eight exams. Last year, 607 students took eight exams, a 649% increase from 1995, when 81 students did so.

- Ten years ago, not one student took more than 10 exams in a given year; last year, 29 students did. In 1995, 23 graduating seniors had taken 15 or more. Last year, that figure was 237. Two students took 24 exams, the most taken by any student.

One reason for the increase may be that more APs are available. Ten years ago, 30 AP courses and exams were offered; today, there are 35, including statistics, environmental science and human geography. More are in the works.

That "puts additional pressure on schools to offer more AP courses," says University of Arkansas math professor Bernard Madison, who was part of a College Board-created commission that recommended focusing on access rather than adding new courses.

But the main driver, most agree, has to do with the increasingly high-stakes college admissions process.

APs can help a student's transcript in at least two ways. Many high schools (and colleges) give extra weight to AP courses when calculating grade-point averages, so it can boost a student's class rank.

And, the thinking goes, if colleges want students to take the most rigorous courses available, APs are the logical way.

But some parents think there can be too much of a good thing.

"It's important he push himself, but there's a fine line," says Diane Britt of Fairfax, whose son Joe is taking three Advanced Placement courses. "Senior year should be fun."

Joe Britt, Mun and several other Fairfax students say the emphasis on quantity has changed the way they look at courses. "You're not trying to be educated; you're trying to look good" to colleges, says Britt, 18. "Everyone is fighting for these few slots."

Educators raise other concerns. Madison worries that AP overload "tilts high school experience too far toward these so-called college level courses."

And Dan Kennedy, an AP math teacher at Baylor School in Chattanooga, Tenn., argues that some kids may be passing up opportunities for courses or activities that could benefit them more. He says the APs have become the tail that wags the dog.

"If one of our students can get an edge on being admitted to a college of choice by taking more AP courses, they will not hesitate to do so at any cost," he told math teachers at a conference last April. "Parents will measure the worth of our academic program by the number of AP courses we offer, and since we need those students, we will offer as many as we can."

The College Board has eliminated a program that recognized students who had taken the most APs. Last year, it changed its measure of high school performance in a way that puts less emphasis on multiple exam-taking.

And some colleges are rethinking their emphasis on AP in the admissions process.

One reason has to do with equity. A faculty committee at the University of California system has been discussing whether to recommend a limit on how much AP coursework counts in admissions, in part because certain minority students have less access to AP courses.

Other colleges say they're trying to de-escalate the arms race in talks with prospective applicants. "We want to see students stretch themselves, (but) we've been telling them that they don't need to have every last AP course," says Lee Stetson, admissions dean at the University of Pennsylvania in Philadelphia. "We don't want to aid and abet, and I think we've been responsible" for some of the arms race.

But Kennedy says that message has reached neither parents nor college admissions counselors at his school.

"The old message of the more the merrier is very much alive," he says.

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## Advanced Placement: A detour for college fast track?

By Mary Beth Marklein, USA TODAY

Admissions officials at Wartburg College in Waverly, Iowa, like those at most colleges nationwide, like to see Advanced Placement courses on high school transcripts. And like many colleges, they typically exempt students who have passed AP exams from taking certain introductory courses.

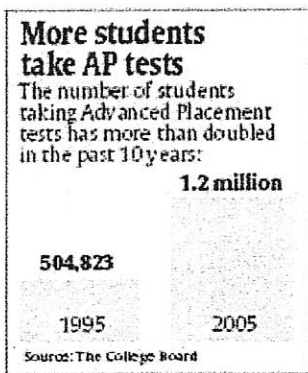


"Our hope (is that AP) can serve as an anchor for increasing rigor in our schools," says Gaston Caperton, president of the College Board.

AP photo

But in recent years, a troubling pattern has emerged. Increasingly, admitted students who boast AP credits "really weren't in many ways ready for the rigor of our college curriculum," says Edith Waldstein, vice president for enrollment management.

A committee is looking into whether to readjust the way Wartburg awards AP credit. "It just doesn't mean as much as it used to," she says.



By Suzy Parker, USA TODAY

Advanced Placement, a program that allows high school students to take college-level courses, has been on a roll. Last year, more than 1.2 million students took more than 2.1 million exams, double the number 11 years ago.

The percentage of students who took and passed AP courses increased in every state and the District of Columbia since 2000. Nearly every state has an incentive program to encourage more schools to offer the courses.

President Bush further boosted the program's visibility during his State of the Union address when he announced a plan to train more teachers to teach Advanced Placement and similarly rigorous math and science courses.

One reason for AP's explosive growth is an expansion of mission. Created 51 years ago to give the brightest high school students a head start on college coursework, AP increasingly is being promoted, as Bush's proposal suggests, as a tool for high

school reform. (Related story: [An 'arms race' among students](#))

"Our hope (is that AP) can serve as an anchor for increasing rigor in our schools and reducing the achievement gap," says Gaston Caperton, president of the College Board, the non-profit group that runs the AP program.

But as AP grows in popularity, it seems to be experiencing growing pains. More doubts are being raised about

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The hallmark of the program is its exams, one for each course, offered worldwide each May. The exams typically consist of multiple-choice and free-response questions. Scores range from 1 to 5 with 3 or higher considered a passing grade. In some cases, students who pass an AP exam are exempted from taking the equivalent course in college and may be permitted to take higher-level courses.

But with AP increasingly being viewed as a standard to which all students should aspire, some researchers question whether the AP's embrace of a wider swath of students is creating fault lines.

"The traditional role of AP is still on very firm footing," says Kristin Klopfenstein, an economist at Texas Christian University in Fort Worth, whose research suggests that average students don't necessarily benefit. "The AP fervor has been so coming over the last decade that we haven't slowed down enough to really look to see that AP accomplishes what it promises."

At Fairfax (Va.) High School, which opened AP enrollment to all students in the early 1990s, the answer seems to be yes. It does.

In the six years since the district began paying for all AP students to take AP exams, the school's average exam score edged upward even as the number of test takers has more than doubled, from 316 to 647. Average exam scores increased from 2.65 to 2.68.



By Tim Dillon, USA TODAY

Senior Joe Britt, 18, who is taking AP physics, English and calculus, says the courses are definitely more challenging than regular classes.

But, he says, "you try harder with AP classes."

Teachers, too, are committed to the concept. "I'm going to bring all of them up whether they have a good background or not. They need a lot of hand-holding," says Fairfax High School biology teacher Malcolm Leinwohl.

But Leinwohl, who works in one of the nation's most affluent counties, knows his students are lucky that the school system runs an extensive training program for teachers. While 40% of high schools offer no AP courses, Fairfax offers 20 of the 20 available.

Students have both time and space for lab work, he says and the school system runs an extensive AP training for teachers.

Not all students have that kind of support; College Board studies show 800,000 students nationwide this year demonstrate a strong statistical likelihood to do well in AP biology, yet only 100,000 seats are available.

Debate continues over whether that is the best use of resources.

"Generally speaking, AP courses have more rigor than regular courses, so you're raising the rigor and the challenge of the high school curriculum," says Tom Luce, Department of Education assistant secretary.

#### Focus on education, not a test

Counters Michael Kirst, a Stanford University professor of education, "We ought to work on (improving) the existing curriculum, not on funneling people into AP who aren't ready for it."

whether AP can accomplish all that it is being asked to do.

Like Wartburg, a number of colleges are re-evaluating whether to exempt students with AP credit from certain classes. Already, several highly selective schools, including Harvard, Yale and the Massachusetts Institute of Technology, require many students to take introductory courses in certain subjects, even if they passed an AP exam in the same subject.

Beginning this fall, entering students at the University of Pennsylvania in Philadelphia no longer will be able to use AP credits alone to satisfy general education requirements.

And the University of Georgia in Athens is reviewing AP policies after a task force report raised concerns that too many entering students are placing out of core classes "without either undergoing the rigorous assessment of or acquiring the skills taught at a research university."

### **Uncertain predictor of success**

In terms of admissions, research on whether AP involvement can predict a student's success in college appear inconclusive at best. State-based studies by the National Center for Educational Accountability in Texas and the University of California-Berkeley, to name two, show that students who pass AP exams are more likely to earn a bachelor's degree than those who don't pass.

Even so, the California study also found that taking AP (and honors) courses bore "little or no relationship to students' later performance in college" and suggested that institutions reconsider the use of AP as an admissions criterion.

Meanwhile, in a just-released update of a 1999 Education Department study showing that the "academic intensity of the curriculum" is a predictor of bachelor's degree completion, researcher Clifford Adelman found that, by itself, AP coursework did not "reach the threshold of significance."

And in a not-yet-published study of 465 college students nationwide who had taken both an AP science exam and the corresponding introductory science course, researchers at Harvard and the University of Virginia found that even an AP exam score of 5, the highest possible, was no guarantee of a college grade of A in the same course.

### **Needed: Greater consistency**

Earlier warnings also have been sounded about course quality. A 2002 review by the National Research Council, part of the National Academy of Sciences, found that AP science courses lacked depth. A year earlier, a panel of experts created by the College Board urged it to take steps to control quality as the AP program expands.

In response, the College Board is now revising courses, beginning with biology and history, and is undertaking a massive audit of high school courses "to ensure a greater degree of consistency," says Trevor Packer, executive director of the program. Without some control, "the claims we can make for those students are limited."

The European International Baccalaureate, a more comprehensive college-level program that served 35,366 students in 423 U.S. high schools last year, also is held up as a model for rigor. But AP, which served 15,380 schools last year, is far more established.

And even critics agree there's a lot to like about the AP program, which to date offers a curriculum and exam for 35 (and counting) college-level courses in 20 subjects, including math, science, English and social sciences. Each course is developed by a committee of college and high school faculty and is designed to be the equivalent of an introductory college course.

The College Board offers training to AP teachers, many of whom also teach other courses and otherwise might have few professional development opportunities. And like SAT scores, AP grades offer colleges a national yardstick with which to compare students.

### **No longer the cream of the crop**

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But the more AP becomes a tool to improve high school rigor, the less impressed college faculty seem to be with the credential.

"There is something about a good undergraduate general education that can't be easily replicated by a terrific high school course," says Bruce Johnstone, higher education professor at the University at Buffalo and former chair of the College Board trustees.

Even some students agree. "Even though the AP test provides some sort of standard, it doesn't necessarily ensure that students got a great perspective on these subjects," says MIT senior Christopher Suarez, 22. He says some AP courses prepared him for MIT but not all. "The focus is on the test and not necessarily on the fundamental knowledge of the material."

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# Kansas Society of Certified Public Accountants

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## TESTIMONY

To: The Honorable Karin Brownlee, Co-Chair  
The Honorable Nick Jordan, Co-Chair  
Members, Senate Commerce Committee

From: Tony A. Scott, Executive Director   
Kansas Society of Certified Public Accountants

Date: March 29, 2006

Re: Opposition to HB 3004

Ladies and Gentlemen of the Senate Commerce Committee:

My name is Tony A. Scott. I am Executive Director of the Kansas Society of Certified Public Accountants (KSCPA), a statewide association of 2,600 members dedicated to implementing strategies that enhance the well-being of our members, the accounting profession and the general public we serve. **I am testifying here today in opposition to HB 3004.**

HB 3004 relates to the Kansas Board of Accountancy's obligation to accept certain academic credits awarded by educational institutions to prospective CPA examination candidates. We believe HB 3004, as amended, could lead to unintended and adverse consequences as it relates to the Board of Accountancy's ability to set appropriate qualification standards for prospective CPA examination candidates.

This coming summer the Board of Accountancy, the KSCPA and other stakeholders plan to study a wide-range of issues relating to the Board of Accountancy and CPA profession as a whole. The issue of academic credits awarded by educational institutions to prospective CPA examination candidates will be included in the study.

Following thoughtful consideration by all stakeholders, proposed legislation will be drafted and presented during the 2007 legislative session. It is our intent that such legislation will address, among other things, the issue of academic credits awarded by educational institutions to prospective CPA examination candidates. Pending our ability to work on proposed legislation, **we respectfully request the Committee vote "no" on HB 3004.**

Thank you for allowing me this opportunity to testify here today. I will be pleased to stand for questions.

Respectfully submitted,

Tony A. Scott

TAS/mmi

Senate Commerce Committee

March 29, 2006