



# Keller & Owens, LLC

*Certified Public Accountants*

February 11, 2013

Rep. Lance Kinzer, Chair  
Kansas House Judiciary Committee  
Kansas State Capitol  
300 SW 10<sup>th</sup> Street  
Topeka, KS 66612

Dear Mr. Kinzer:

We are writing to ask you to reconsider House Bill No. 2188. We serve a large number of not-for-profit organizations in Kansas. We believe that the provisions of this Bill will be excessively burdensome, unnecessary and potentially threatening to the financial and personal security of some organization's employees, constituents and funders.

Most organizations effected by this HB 2188 already undergo extensive oversight such as:

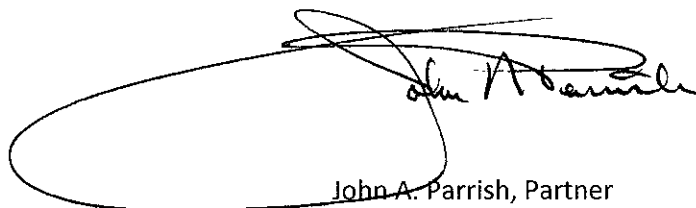
1. Annual independent audits which are provided to funders;
2. Form 990s filed with the IRS and open to public examination;
3. Submission of periodic financial reports to funders;
4. Potential audits by funding agencies;
5. And many other accountability measures.

Most not-for-profit organizations we serve would find the requirements of HB 2188 a use of already very scarce resources that would hinder the organization's ability to conduct its programs. In the case of not-for-profits that serve the victims of sexual and domestic violence, the requirements may actually put the safety of the clients and the people serving them at risk.

While the Governor and the Legislature are working hard to attract new organizations into the State of Kansas, the requirements of this bill would certainly cause them to find locating in Kansas problematic.

Thank you for your thoughtful consideration of these comments on this critical matter.

Very truly yours,



John A. Parrish, Partner