

**House Committee on Commerce, Labor and Economic Development
House Bill 2512 – Early Access to the Certified Public Accountant Examination
Presented by William Pickert, Managing Partner – BKD, LLP Wichita**

Monday, February 1, 2016

Mister Chairman and members of the committee, my name is William Pickert, Managing Partner of **BKD, LLP** Wichita, Kansas. The firm appreciates the opportunity to testify in favor of the House Bill 2512.

Our reason for testifying in favor of this bill is based upon the recognition of the need to allow greater flexibility in the administration of the certified public accountant examination (the exam) in Kansas. Kansas is among a minority of states not currently permitting early access to the exam. Currently, Missouri, Nebraska and Colorado, among many others, are allowing early access to the exam. As a result many Kansas accounting students are opting to sit for the exam and complete their licensure in these states rather than Kansas.

As an employer of many Kansas accounting graduates, we see firsthand the negative impact on our staff of not having early access to the exam. Frequently, our staff members work substantial overtime hours to meet client expectations and, on many occasions, are assigned out-of-town engagements. Combine these demands with the lack of early exam access, as well as other demands and pressures of starting a career in public accounting, and our Kansas employees are significantly behind their peers in both time and energy to prepare for and complete the exam.

Students applying for our positions from other states, which permit early access, generally have a head start on the examination process and are able to complete their exam earlier in their career; aiding their transition into the work environment. Far too often, we see bright staff members, with promising careers, fail to reach their potential due to lack of early access and the inability to complete the exam prior to working fulltime in their public accounting career. This creates frustration on the part of the staff and makes it much more difficult for **BKD, LLP**, as an employer, to retain top talent in Kansas.

We believe the provisions of HB 2512 provide a significant and much needed relief to accounting students in Kansas. On behalf of the firm and staff members starting their careers in public accounting, we strongly support the passage of this bill. Thank you for allowing me to submit this testimony on HB 2512.