

William J. Sears
Reg. No. 56353-054
Florence Prison Camp
P.O. Box 5000
Florence, CO 81226

June 5, 2023

.Senator Michael Bennet
1244 Speer Boulevard
Denver, CO 80204

Senator John Hickenlooper
1961 Stout Street, Ste 12-300
Denver, CO 80294

Congressman Joe Neguse
2400 Rayburn HOB
Washington, DC 20515

Congresswoman Yadira Caraveo
1024 Longworth HOB
Washington, DC 20515

Congressman Ken Buck
2455 Rayburn HOB
Washington, DC 20515

Congressman Doug Lamborn
2371 Rayburn HOB
Washington, DC 20515

Congressman Jason Crow
1323 Longworth HOB
Washington, DC 20515

Congresswoman Brittany Pettersen
200 E. Colfax, Ste. 346
Denver, CO 80203

Re: Open Letter Regarding Unmitigated, Blatant Corruption
in Colorado Federal Bureau of Investigation

Dear Senators, Congressmen and Congresswomen:

My name is William J. Sears. I am currently incarcerated at the federal prison camp in Florence, Colorado, where I am finishing my sentence for conspiracy to commit securities fraud and failing to file a tax return. The purpose of this letter is not to address the specific facts of my case, but instead to make you aware of blatant corruption here in Colorado and request that your offices begin an immediate investigation into the same.

To be clear, I am not writing to address my specific case. I am presently appealing certain decisions in my case and content to let the legal process play out and accept the courts' decisions. Even so, because justice is supposed to be blind and everyone should be treated equally, and there are numerous examples of blatant, unmitigated corruption by certain government officials, one must ask why those individuals have not been prosecuted or held accountable. As such, I respectfully request that your office take all actions available to you to right these injustices.

In my case, I ultimately pled guilty based on terrible advice I received from my attorney. Only after I pled guilty did I learn of the rampant perjury, lies, and misconduct committed by FBI

and government agents who were investigating and prosecuting me. It became crystal clear that my case was not about seeking truth or justice, but was instead a naked rush to obtain a conviction regardless of how the conviction was obtained.

The federal agent, Special Agent Kate Funk, who swore out an affidavit under oath in support of a request for search warrants blatantly lied about material facts. She intentionally misrepresented her education and credentials and experience for the sole purpose of enhancing her credibility in order to persuade a judge to issue the warrants, thus violating federal and Colorado state laws by doing so. Numerous everyday citizens who have been found to commit perjury and lie in affidavits - even about their education and credentials - have been prosecuted and spent time in jail as a result (see attached).

In this case, Special Agent Kate Funk is married to highly influential Ex-DOJ prosecutor and well-known Colorado attorney T. Markus Funk. Is that why she has thus far escaped prosecution and not been held accountable for her lies and perjury? Or, is it because in her position as a federal agent Kate Funk is governed by a different set of rules or laws? Regardless of the answer to those questions, the outcome is the same: a conviction - wrongful or otherwise - is the most important goal of the government.

When I raised Special Agent Funk's misconduct and perjury in my post-conviction filings (see attached exhibits), the federal judges who have ruled against me have gone through tremendous mental gymnastics to justify Special Agent Funk's conduct and allow her to escape unscathed from breaking the law. They further point to the fact that because I pled guilty, they claim they're prevented from diving deeper into her conduct. As mentioned earlier, I am content to abide by the appeals process and court decisions (even if I may strongly disagree with them). That said you are not so constrained. Your office can prove that you are a crusader against corruption no matter who the perpetrator is.


As further evidence of their government's blatant disregard and trampling of my Constitutional rights, the government violated my Fourth and Fourteenth Amendment rights by, among other things, failing to return and register the search warrants - which the court docket clearly shows. Again, in another instance where it matters who you are instead of what you did, the courts ignored my arguments in that regard and simply did not address those issues. But the citizens of Colorado deserve better. Justice under the law should be equal for all.

The last several years have shown me that the Federal government here in Colorado will go to great pains to gloss over, ignore, and cover up misconduct by one of their own. But, as a resident of Colorado for several years before my indictment, I join with all

Coloradans in imploring you to investigate and stop the government's "willful blindness" to corruption. No longer should federal agents and other government officials be allowed to skirt the law and get away with crimes simply because of who they are, who they're married to, or where they work.

Thank you for your attention to these allegations and taking them seriously. Should you have any questions or need to contact me, you can write to me at the Florence Federal Prison at the address at the top of this letter.

Sincerely,


William J. Sears

cc: Michael H. Schneider, SAC Denver FBI
Cole Finegan, U.S. Attorney, Colorado

Enclosures

AFFIDAVIT IN SUPPORT OF APPLICATION FOR SEARCH WARRANT

I, KATE E. FUNK, being duly sworn, depose and state the following:

1. I am a Special Agent employed by the Federal Bureau of Investigation ("FBI"). I have been so employed for approximately four years. I am currently assigned in Denver, Colorado, to investigate economic or white collar crimes. I have participated in several fraud investigations, with many of those investigations involving wire fraud, mail fraud, money-laundering and mortgage fraud. Prior to my employment with the FBI, I received an Accounting degree from the University of Kansas in 1995. I became a Certified Public Accountant in 1996 through the state of Kansas.

2. At all times during the investigation described in this affidavit, I have been acting in my official capacity as a Special Agent with the FBI and have conducted interviews, collected and reviewed documents, and obtained information from the sources outlined in the following paragraphs as they relate to the issue of probable cause.

3. I make this affidavit in support of applications for the issuance of a search warrant for the following premises described more fully herein and in Attachment A (incorporated herein by reference):

a. Business of FusionPharm, 5850 East 58th Avenue, Unit F, and 5750 East 58th Avenue Unit J, Commerce City, Colorado, 80022 (hereinafter, the "Subject Premises").

4. The FBI, with the assistance of the Internal Revenue Service's Criminal Investigation Division ("IRS-CID"), is investigating an offering fraud and "pump and dump" microcap stock scheme believed to be perpetrated by Scott Dittman ("Dittman"),

NOTE:

1
If she said "I got my certificate in 1999 on her JOB APPLICATION. The FBI would have picked up on her lie. They go back 10 years in background checks.

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

May 16, 2014

IN THE MATTER OF
Fusion Pharm, Inc.

File No. 500-1

ORDER OF SUSPENSION OF
TRADING

It appears to the Securities and Exchange Commission that there is a lack of current and accurate information concerning the securities of FusionPharm, Inc. ("FusionPharm") because of questions regarding the accuracy of assertions by FusionPharm and by others, in filings and disclosures made by FusionPharm on OTC Link (previously "Pink Sheets") operated by OTC Markets Group, Inc. and press releases to investors concerning, among other things: (1) the company's assets; (2) the company's revenues; (3) the company's financial statements; (4) the company's business transactions; and (5) the company's current financial condition.

The Commission is of the opinion that the public interest and the protection of investors require a suspension of trading in the securities of the above-listed company.

THEREFORE, IT IS ORDERED, pursuant to Section 12(k) of the Securities Exchange Act of 1934, that trading in the above-listed company is suspended from the period 9:30 a.m. EDT, on May 16, 2014, through 11 :59 p.m. EDT, on May 30, 2014.

By the Commission.

Jill M. Peterson
Assistant Secretary

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By the Commission.

Jill M. Peterson
Assistant Secretary

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	First Name	Last Name	Birth or Former Last Name	KU Degrees
<input type="radio"/>	Aidan	Egan		
<input type="radio"/>	Ann	Egan		g'89
<input type="radio"/>	Anne	Cory Egan		d'78 g'82
<input type="radio"/>	Brenda	Egan		PharmD'10
<input type="radio"/>	Brian	Egan		F05
<input type="radio"/>	Cassidy	Egan		c'10
<input type="radio"/>	Catherine	Fennelly Egan		c'13
<input type="radio"/>	Chet	Egan		c'06 g'15
<input type="radio"/>	Drew	Egan		b'16 g'17
<input type="radio"/>	Elaine	Wilson Egan		'72
<input type="radio"/>	F.	Egan		PhD'11
<input type="radio"/>	Georgine	Egan Neuner		g'87
<input type="radio"/>	Gregory	Egan		C95
<input type="radio"/>	James	Egan		b'82
<input type="radio"/>	James	Egan		G85
<input type="radio"/>	Jaxon	Egan		
<input type="radio"/>	Jeanne	Binder Egan		g'92
<input type="radio"/>	Jennifer	Egan		g'97
<input type="radio"/>	Jennifer	Egan Clapper		s'13
Already registered	John	Egan		j'86
<input type="radio"/>	John	Egan		C99
<input type="radio"/>	Kate	Egan <i>maiden name</i>		B96
<input type="radio"/>	Katie	Egan		
<input type="radio"/>	Kristian	Eganhouse Hamilton		l'96
<input type="radio"/>	Lawrence	Egan		C86
<input type="radio"/>	Lisa	Egan Hardy		c'12
<input type="radio"/>	Lori	Egan Wehr		d'83
<input type="radio"/>	Margaret	Egan		g'77
<input type="radio"/>	Mary	Egan Hardman		c'42 g'44
<input type="radio"/>	Mary	Egan		'20
<input type="radio"/>	Michael	Egan		
<input type="radio"/>	Michael	Egan		g'93
<input type="radio"/>	Misti	Jones Egan		'84
<input type="radio"/>	Mitchell	Egan		c'15
<input type="radio"/>	Patricia	Egan		g'86 PhD'94
Already registered	Philip	Egan		G72 G74 G81
<input type="radio"/>	Rebecca	Egan Foster		f'87
<input type="radio"/>	Robert	Egan		e'86
<input type="radio"/>	Spencer	Egan		
<input type="radio"/>	Susan	Egan		
Already registered	Thomas	Egan		j'77

→ BUSINESS NOT ACCOUNTING DEGREE AS she swore under - OATH! Also graduated in 96 not 95 as she swore.

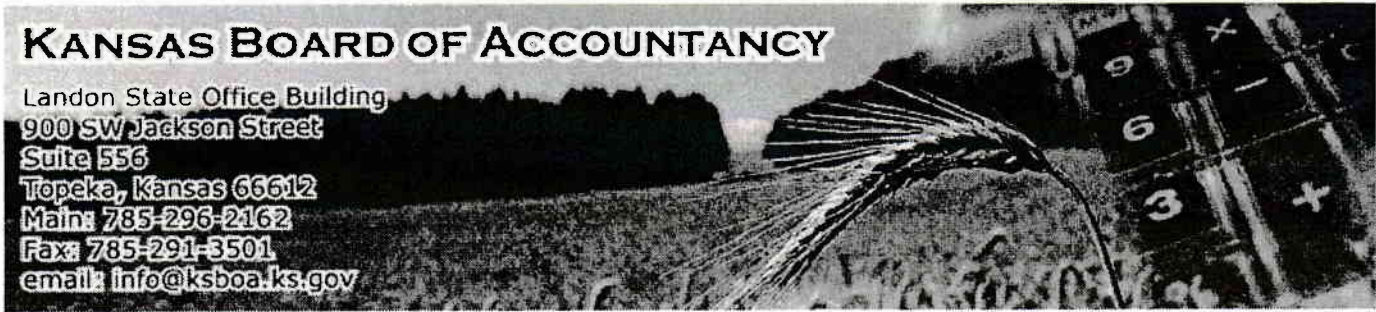
Contact Us

KU Alumni Association
 Adams Alumni Center
 1266 Oread Ave., Lawrence, KS 66045
 Email: kualumni@kualumni.org
 Phone: 800-584-2957

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*Please Note AGENT FEINK
LIVING IN COLORADO 8 YEARS*

Name:	Kate Elizabeth Egan	Certificate Status:	Active
Address:	22 N Morgan Unit 210 Chicago, IL 60607-0000	Permit Status:	
Firm/Employer:	Sprint	Discipline and/or Board Action:	NO
Certificate Issue Date:	08/04/1999		
Certificate Number:	8757		
Permit Number:			
Permit Issue/Renew Date:	//		
Permit Expiration Date:	//		



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CPAVerify Individual Report Results

NAME: KATE EGAN
 STATE OF LICENSE: KS
 LAST UPDATED: 2017-12-24

Address:
 License/Permit/Certificate Number:
 Registration Number:
 License/Permit/Certificate Status:
 License/Certificate Status Details:
 License Type:

License Type Details:

Basis for License:
 Issue Date:
 Expiration Date:
 Enforcement, Non-Compliance or Disciplinary Actions:
 Other Information:

PLEASE NOTE AGENT FUNK
 moving to Colorado for 7 years now

Mail

CHICAGO, IL,
 8757

ACTIVE CERTIFICATE

The certificate is in good standing.

CPA.

CPA Certificate. In Kansas, a certificate is not a license so therefore, a certificate holder who does not also have an active permit may not hold out, perform or offer to perform services as a CPA. The person may use the title CPA in connection with their employment in industry.

1999-08-04

None Reported To This Site By The Board

IN KANSAS, A CERTIFICATE IS NOT A LICENSE. ONLY THOSE WHO HAVE PERMITS (ALSO KNOWN AS LICENSES) ARE ALLOWED TO HOLD OUT AND PROVIDE OR OFFER TO PROVIDE SERVICES TO THE PUBLIC AS A CPA. IF THE PERMIT STATUS DOES NOT REFLECT "ACTIVE", THAT INDIVIDUAL IS NOT LICENSED TO PRACTICE.

CPAVERIFY INCLUDES ALL CERTIFICATE HOLDERS AND PERMIT HOLDERS. If an individual has a permit, their permit record and their certificate record will show. Only a certificate record will show for non-licensed certificate holders.

If Permit Number shows N/A that means this person had a permit to practice at one point, but let it lapse. When the permit lapses in that case, so does the permit number. If permit shows Lapsed it means that this person once had a permit (license) to practice, but has since let them lapse. This individual is not licensed to practice as a CPA in Kansas.

Contact the Board for official verification of information.

State Board Contact Information:

KANSAS BOARD OF ACCOUNTANCY
 LONDON STATE OFFICE BUILDING
 900 SW JACKSON, SUITE 556
 TOPEKA, KS 66612-1239

Phone: 785-296-2162

Fax: 785-291-3501

Email: INFO@KSBOA.KS.GOV

Licensee Lookup: <http://www.da.ks.gov/boa/searchforindividual.aspx>

Details of Enforcement, Non-Compliance or Disciplinary Actions:

1. If "Contact State Board For Details" is displayed then the State Board has reported some type of enforcement, non-compliance or disciplinary action to this site and the State Board should be contacted for full details about the action reported.
2. If "None Reported To This Site By The Board" is displayed then the State Board provides enforcement, non-compliance and disciplinary action data to this site and none was indicated for this record.
3. If "State Does Not Provide This Type of Data At This Site" is displayed then CPAVerify is not currently receiving enforcement, non-compliance or disciplinary action data for licensees in this state. Some states are limited to sharing this type of data with third party websites due to privacy laws or policies, but most State Boards offer this information on their official State Board websites.
4. Contact the State Board for official verification of all enforcement, non-compliance and disciplinary activity.

The results shown here include all data made available by participating states. Additional data about the individual or firm may exist and is not shown here for other states that are not yet participating in the CPAVerify website. Please refer to the Participating States tab for more information about which states are currently sharing their licensing data for use with this website and for clarification about which states these results do not include. If

From: AccountancyBoard, DORA
Sent: Friday, February 9, 2018 11:41 AM
To: tessa-noel@hotmail.com
Subject: Fwd: Licensure Requirements in Colorado

Ms. Noel,



Anyone who has been residing in Colorado for 4 years and completing CPA work would be violating the Colorado Board of Accountancy Rules by not having a Colorado CPA License. That would be considered as "Holding Out". Mobility only covers you when have another license in another state and you temporarily completing work in Colorado but do not reside in Colorado. I hope this clarifies your inquiry. Thank you

Kind Regards,

Colorado Department of Regulatory Agencies
Division of Professions and Occupations
Board of Accountancy
1560 Broadway, Suite 1350
Denver, CO 80202
P 303.894.7800 | F 303.869.7764
Email dora_accountancyboard@state.co.us
www.dora.colorado.gov/professions/accounting



COLORADO

Department of
Regulatory Agencies

Division of Professions and Occupations



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----- Forwarded message -----

From: Tessa Noel <tessa-noel@hotmail.com>
Date: Wed, Jan 31, 2018 at 8:53 AM
Subject: Licensure Requirements in Colorado
To: "DORA_Customercare@state.co.us" <DORA_Customercare@state.co.us>

Hello ..



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WESTERN DISTRICT of NORTH CAROLINA

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Department of Justice
U.S. Attorney's Office
Western District of North Carolina

FOR IMMEDIATE RELEASE

Tuesday, December 12, 2017

Atlanta Woman Is Handed Down Six-Month Sentence For Lying To Federal Judge

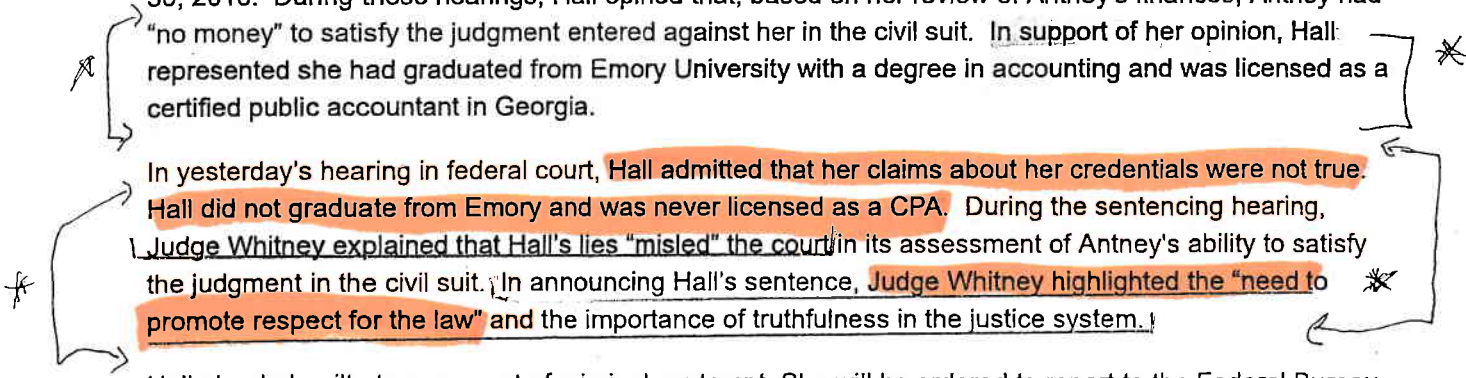
CHARLOTTE, N.C. – Tonya Leshun Hall, 43, of Atlanta, Georgia, was sentenced to six months in prison yesterday for lying in federal court, following her guilty plea to a criminal contempt charge, announced R. Andrew Murray, U.S. Attorney for the Western District of North Carolina. Chief U.S. District Judge Frank D. Whitney presided over the case.

According to court documents, Hall testified in August 2016 during a pair of hearings in a civil lawsuit between plaintiff Antonio Stukes and defendant Debra Antney filed in U.S. District Court. Stukes was shot in a shoot-out along Independence Boulevard in February 2011 by members of a security detail working for rapper Waka Flocka Flame, whose given name is Juaquin Malphurs. In connection with the civil suit, Stukes sought to enforce a judgment for compensatory and punitive damages obtained against Antney, who is Waka Flocka's mother, and various business entities allegedly under Antney's control.

Court documents show that Hall testified on Antney's behalf during the hearings on August 25 and August 30, 2016. During those hearings, Hall opined that, based on her review of Antney's finances, Antney had "no money" to satisfy the judgment entered against her in the civil suit. In support of her opinion, Hall represented she had graduated from Emory University with a degree in accounting and was licensed as a certified public accountant in Georgia.

In yesterday's hearing in federal court, Hall admitted that her claims about her credentials were not true. Hall did not graduate from Emory and was never licensed as a CPA. During the sentencing hearing, Judge Whitney explained that Hall's lies "misled" the court in its assessment of Antney's ability to satisfy the judgment in the civil suit. In announcing Hall's sentence, Judge Whitney highlighted the "need to promote respect for the law" and the importance of truthfulness in the justice system.

Hall pleaded guilty to one count of criminal contempt. She will be ordered to report to the Federal Bureau





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CPA Certificate vs CPA License: What's the Difference?

Updated: Dec. 30, 2019

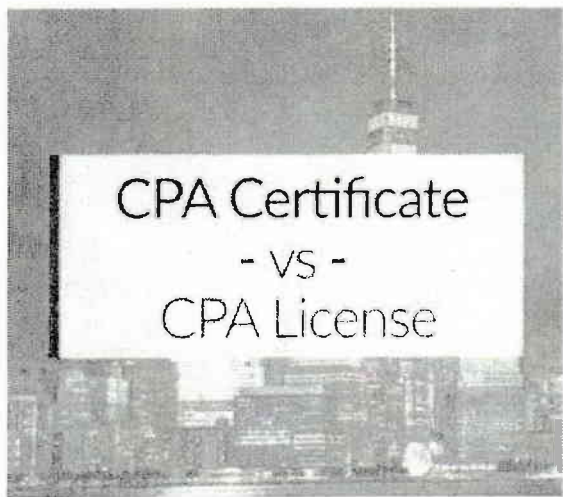
Kenneth W. Boyd

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Contents

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There always tends to be a lot of confusion between a **CPA certificate vs license**. **They both mean completely different things.** Furthermore, they give you different amounts of legal authority and responsibility

although they seem like the same thing.

A CPA certificate, in most cases, is simply an acknowledgment. It means that you passed the CPA examination and fulfilled the minimum requirements to take it. A CPA license, on the other hand, is issued when you complete all the requirements from a board of accountancy to become a CPA. Consequently, you are granted

Search ...



Kenneth W. Boyd is a former Certified Public Accountant (CPA) and the author of several popular accounting books including 'CPA Exam for Dummies' and 'Cost Accounting for Dummies'.



KANSAS BOARD OF ACCOUNTANCY

Landon State Office Building
900 SW Jackson Street
Suite 556
Topeka, Kansas 66612
Main: 785-296-2162
Fax: 785-291-3501
email: info@ksboa.ks.gov

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Only changed when contracted

Name: Kate Elizabeth Funk
Address: 8000 E. 36th Ave.
Denver, CO 80238-0000
Firm/Employer: Federal Bureau of Investigation
Certificate Issue Date: 08/04/1999
Certificate Number: 8757
Permit Number:
Permit Issue/Renew Date: //
Permit Expiration Date: //

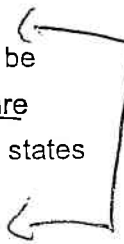
Certificate Status: Active
Permit Status:
Discipline and/or Board Action: NO

have switched to using this terminology to define different levels of licenses.

Different Levels of CPA Licensure: Non-reporting and Inactive

#2

This title is a little misleading because it implies that you can be licensed but not be fully licensed. That isn't really true. You are either licensed or you are not. There is no in between. Some states do offer non-reporting or inactive licenses though.



What a lot of states that have gotten rid of the two-tier system have started doing is allowing non-practicing CPAs to switch their full-blown license into a certificate. This way they don't have to pay a huge renewal fee and maintain 40 hours of continuing education each year, but they can still call themselves a CPA for informal purposes.

#3

A good example of this is a college accounting professor. He or she may want to maintain their credential as it gives them more authority in their field, but there is no reason why they should be licensed. They will never perform audit or tax functions that practicing CPAs must perform, so there is no need for them to be licensed.

#4

Most states that allow this type of "downgraded" license also allow certificate holders to renew their license at any time just by filing the proper paperwork and paying the licensure fees. This is also a plus for the accounting professor. If he or she ever wanted to get licensed again, he or she could simply sign up and pay the fee. There is no extra testing or qualifications required.

#5

~~1-316~~ **1-316. Unlawful acts; penalty.** (a) It is unlawful for any person to practice certified public accountancy unless the person holds a Kansas certificate and a valid permit to practice issued by the board pursuant to K.S.A. 1-310 and amendments thereto, or is entitled to practice pursuant to K.S.A. 1-322 and amendments thereto.

(b) It is unlawful for any firm to practice certified public accountancy as a certified public accounting firm or CPA firm unless the firm is registered with the board pursuant to K.S.A. 1-308 and amendments thereto, or meets the requirements to be exempt from such registration.

(c) It is unlawful for any person, except the holder of a valid certificate or practice privilege pursuant to K.S.A. 1-322, and amendments thereto, to use or assume the title "certified public accountant" or to use the abbreviation "CPA" or any other title, designation, words, letters, abbreviation, sign, card or device likely to be confused with "certified public accountant." The use of the term "public accountant" without the word "certified" shall not be interpreted as implying that one is a certified public accountant.

(d) Except as provided by this subsection, no person holding a permit or practice privilege or a firm holding a registration under this act or meeting the requirements to be exempt from such registration shall use a professional or firm name or designation that is misleading as to: (1) The legal form of the firm; (2) the persons who are partners, officers, members, managers or shareholders of the firm; or (3) any other matter. The names of one or more former partners, members or shareholders may be included in the name of a firm or its successor unless the firm becomes a sole proprietorship because of the death or withdrawal of all other partners, officers, members or shareholders. The use of a fictitious name by a firm is permissible if the fictitious name is registered with the board and is not otherwise misleading. The name of a firm may not include the name of an individual who is neither a present nor a past partner, member or shareholder of the firm or its predecessor. The name of the firm may not include the name of an individual who is not a certified public accountant.

(e) It is unlawful for any person, except the holder of a Kansas permit to practice or practice privilege pursuant to K.S.A. 1-322, and amendments thereto, or a valid Kansas firm registration, to issue a report with regard to any attest or compilation service under standards adopted by the board. A reference in a report to auditing standards generally accepted in the United States of America is deemed to be a reference to standards adopted by the board. The practice of public accountancy by persons not required to hold a permit to practice, including public accountants, is not prohibited or regulated by the provisions of this act, except for the provisions of this section, K.S.A. 1-308, 1-318 and 1-319, and amendments thereto and K.S.A. 1-319, and amendments thereto. The title "enrolled agent" may only be used by individuals so designated by the federal internal revenue service.

(f) Any person who violates any provision of this section shall be guilty of a misdemeanor, and upon conviction thereof, shall be subject to a fine of not more than \$5,000, or to imprisonment for not more than one year, or by both such fine and imprisonment.



course. Once a candidate has successfully completed the ethics course and has been issued a Kansas CPA certificate, a person may use the CPA as a credential only. (In other words, CPA may appear after a person's name if they are working in an industry that is not related to the practice of public accountancy.) **CAUTION: Financial Planning, litigation support, broker/dealer services, investment advisory, consulting, management advisory and business valuation services, ALL fall under the definition of non-attest practice, and in order to use the CPA designation in connection with these services, a person must also hold a valid Kansas permit to practice.** The CPA Certificate allows a person to use the designation as a credential, not hold out or sign reports for the public as a CPA. If a person wants to reflect this information on a resume, then we strongly suggest that the CPA designation is explained by saying, "not licensed to practice in Kansas". For the definition of practice of certified public accountancy, please go to www.ksboa.org/statutes/1_321.pdf The definition is broken out into two categories: attest and non-attest.

12. What if I sat for the exam before the education requirement changed in May of 1997--do I now have to meet the 150-hour education requirement to sit for the exam in the future?

If you sat for the CPA Exam in Kansas as a Kansas candidate prior to July of 1997, you do not have to meet the 150 hour education requirement to sit for the exam as a Kansas candidate in the future.

CERTIFICATION QUESTIONS

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NOTE: KANSAS IS A TWO-TIERED STATE, WHICH MEANS A PERSON MUST APPLY FIRST FOR A CPA CERTIFICATE AND THEN A PERMIT (LICENSE) TO PRACTICE AFTER MEETING AN EXPERIENCE REQUIREMENT. ONLY AFTER OBTAINING A PERMIT TO PRACTICE, MAY A PERSON HOLD OUT, PERFORM OR OFFER TO PERFORM SERVICES AS A CPA FOR THE PUBLIC. SEE PERMIT QUESTIONS FOR INFORMATION ON OBTAINING A PERMIT.

1. How do I obtain a CPA certificate by exam, or by transfer of grades, in Kansas?

A Kansas exam candidate need only complete the Application for Certificate by Passing Examination in Kansas, and pay a \$25.00 application fee, after the candidate has successfully completed the CPA exam as a Kansas candidate and the AICPA ethics exam. A person transferring their grades to Kansas is required to meet Kansas' specific education requirements at the time of transfer and be a resident of Kansas.

2. How do I obtain a CPA certificate by reciprocity in Kansas?

A person whose original certificate is from another state may be issued a certificate by reciprocity if the applicant passed the exam with grades that would have been passing grades that time in this state and the applicant meets all current requirements in this state for issuance of a certificate at the time application is made, and at the time of the issuance of the applicant's certificate in the other state met all such requirements applicable in this state, or the applicant had four years of experience after passing the exam upon which the applicant's certificate was based and within the 10 years immediately preceding the application.

PERMIT (LICENSE) TO PRACTICE QUESTIONS

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A PERSON WHOSE PRINCIPAL PLACE OF BUSINESS IS IN KANSAS AND WHO HOLDS OUT OR PERFORMS OR OFFERS TO PERFORM SERVICES AS A CPA MUST HAVE A VALID KANSAS PERMIT TO PRACTICE.

1. What is the experience requirement for a permit to practice?

One year of accounting experience obtained through employment in government, industry, academia or public practice; providing any type of service or advice involving the use of attest or nonattest skills, all of which was verified by a CPA holding an active license to practice.

2. Does the person verifying my experience have to be a supervisor?

The experience no longer has to be under the direct supervision of a licensed CPA; however, a licensed CPA must verify that a person has the experience necessary to obtain a permit to



Verify a Colorado Professional or Business License

Search Criteria

Use the search options below to search for a Licensed Professional/Business with the Division of Professions and Occupations. Your information as you choose. As with any query your results will depend on the amount of information you enter.

To research public action documents for unlicensed people or businesses, please visit our [Division of Professions and Occupations](#)

License Type(s):

- Accountancy
- Acupuncture
- Addiction Counselors**
- Architects, Engineers and Land Surveyors
- Athletic Trainers
- Audiologists

License Prefix and Number:

First Name:

Last Name:

Business Name:

Maiden Name:

City:

State/Province:

Zip Code:

apps.colorado.gov/dora/licensing/lookup/LicenseLookup.aspx



Name	License Number	License Status	Contact Type	City
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No records found for the criteria entered.

From: Accountancy Board, DORA
Sent: Friday, February 9, 2018 11:41 AM
To: tessa-noel@hotmail.com
Subject: Fwd: Licensure Requirements in Colorado

Ms. Noel,

Anyone who has been residing in Colorado for 4 years and completing CPA work would be violating the Colorado Board of Accountancy Rules by not having a Colorado CPA license. That would be considered as "Holding Out". Mobility only covers you when you have another license in another state and you temporarily complete work in Colorado but do not reside in Colorado. I hope this clarifies your inquiry. Thank you

Kind Regards,

Colorado Department of Regulatory Agencies
Division of Professions and Occupations
Board of Accountancy
1560 Broadway, Suite 1350
Denver, CO 80202
P 303.894.7800 | F 303.869.7764
Email dora_accountancyboard@state.co.us
www.dora.colorado.gov/professions/accounting



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----- Forwarded message -----

From: Tessa Noel <tessa-noel@hotmail.com>
Date: Wed, Jan 31, 2018 at 8:53 AM
Subject: Licensure Requirements in Colorado
To: "DORA_Customercare@state.co.us" <DORA_Customercare@state.co.us>

Hello....

Thank you for your time and I was unable to find the answer to this question on your website, so I decided to write to see if you might be able to provide me an answer to my question regarding Certified Public Accountancy licensing in Colorado. In Kansas it has a two-tiered system where you are issued a certificate first then you apply for a permit to practice which requires continuing education, verifiable work experience and payment of the fee....If someone does not have a permit in Kansas to practice certified public accountancy would this be acceptable to hold themselves out to be a certified public accountant in Colorado. The person is a resident of Colorado and has been for 4 years, so I am not sure how that would work here.

Thank you for your time it is greatly appreciated

Tessa Noel

Sent from [Mail](#) for Windows 10

DORA Customer Care



P 303.894.7855 | dora_customer care@state.co.us
[1560 Broadway, Suite 110, Denver, CO 80202](#)

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“As a small business owner, I don't want to schedule valuable time with a CPA if they are not licensed or have a bad track record. Can CPAverify help me?”

ANSWER:

Yes, CPAverify can be used to verify the status of a CPA.

START SEARCH

<<Go Back Database Search Results for Participating States

Select view	Last Name	First Name	Middle Name	Jurisdiction	License/Cert. Num.	License/Cert. Status	Enforcement, N
	FUNK	KATE		KS	0757	ACTIVE CERTIFICATE	None Reported

The results shown here include all data made available by participating states. Additional data about the individual or firm in states that are not yet participating in the CPAverify website. Please refer to the Participating States tab for more information or their licensing data for use with this website and for clarification about which states these results do not include. If the Board refer to the "Contact Boards" tab where a link to every Board's website and therefore individual license is



COLORADO

Department of
Regulatory Agencies

Division of Professions and Occupations

**Division of Professions and Occupations Public Documents
Search Form**

Document Search

Last Name:

First Name:

Middle Name:


Business Name:

State Board:

License Type:

License Number: (enter the numeric portion only)

Effective Date of Action: (mm/dd/yyyy)

I'm not a robot 

Notes on entering search criteria



COLORADO

Department of
Regulatory Agencies

Division of Professions and Occupations

**Division of Professions and Occupations Public Documents
Search Results**

Click on a link below to view a document.

Doc Id	Last Name	First Name	Middle Name	Business Name	State Board	License Type	License Number	Effective Date	Document Type
<p>No Search Results found: If your search is not returning the expected results, try entering fewer search fields.</p> <p><input type="button" value="New Search"/></p>									

Query returned 0 document records based on the following search criteria:

Last Name: Funk
First Name: Kate
Middle Name:
Business Name:
State Board:
License Type: CERTIFIED PUBLIC ACCOUNTANT
License Number:
Effective Date of Action: