

EXECUTIVE BRANCH ETHICS COMMISSION

**ADVISORY OPINION 00-70**

December 15, 2000

RE: May Executive Director accept payment for travel expenses from professional association?

DECISION: No

This opinion is in response to your November 15, 2000, request for an advisory opinion from the Executive Branch Ethics Commission (the "Commission"). This matter was reviewed at the December 15, 2000, meeting of the Commission and the following opinion is issued.

You state the relevant facts as follows. As Executive Director of the Kentucky State Board of Accountancy (the "Board"), you have been asked to serve on the American Institute of Certified Public Accountants ("AICPA") Board of Examiners Operations committee. Your participation on this committee was requested and approved by the members of the Board, and it is considered part of your official duties.

The Board purchases from the AICPA the Uniform CPA Examination that is the only examination used nationwide for licensing to become a certified public accountant. This examination, purchased for all certified public accountant candidates in Kentucky, is scheduled to become computerized in 2003. Your participation on this committee will be to represent state boards of accountancy in the procedures to implement this computerized exam.

The AICPA is willing to pay all of your travel expenses to participate in these meetings. You ask if you may accept payment of your travel expenses by the AICPA for participating on this committee.

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KRS 11A.045(1) provides:

(1) No public servant, his spouse, or dependent child knowingly shall accept any gifts or gratuities, including travel expenses, meals, alcoholic beverages, and honoraria, totaling a value greater than twenty-five dollars (\$25) in a single calendar year from any person or business that does business with, is regulated by, is seeking grants from, is involved in litigation against, or is lobbying or attempting to influence the actions of the agency in which the public servant is employed or which he supervises, or from any group or association which has as its primary purpose the representation of those persons or businesses. Nothing contained in this subsection shall prohibit the commission from authorizing exceptions to this subsection where such exemption would not create an appearance of impropriety

In Advisory Opinions, 00-52 and 00-59 (copies of which are enclosed), the Commission advised that a state employee should not accept meals or travel expense reimbursement from an organization doing business with, regulated by, or which has as its primary purpose the representation of persons regulated by the state agency for which the employee works. Similarly, although the AICPA may be a sole source for the examination used to license certified public accountants in which case no apparent conflict would exist for you to accept such travel expense, the Commission believes because the AICPA additionally represents persons who are regulated by the Board, you should not accept payment for your travel expenses to serve on the committee.

If the Board believes it is worthwhile and in the public interest for you to serve on the committee, then the Board should pay your expenses.

Sincerely,

EXECUTIVE BRANCH ETHICS COMMISSION

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BY CHAIR: Bertie Oldham Salyer, M.A., A.M.E.

Advisory Opinions 00-52, 00-59