

**MINUTES OF THE KANSAS BOARD OF ACCOUNTANCY
JANUARY 14, 2022
9:00 AM
VIRTUAL MEETING**

1. ADMINISTRATIVE MATTERS:

A. CALL TO ORDER:

Jim Gillespie, CPA called the meeting to order. Other Board members in attendance virtually were Meridith Bihuniak, CPA; Jeff Bottenberg, Public Member; S. Lucky DeFries, Public Member; John Helms, CPA; Julie Spiegel, CPA; and Sean Weaver, CPA. Also in attendance virtually was Susan L. Somers, Executive Director; Tim Resner, Disciplinary Counsel to the Board; and Darin M. Conklin, General Counsel to the Board; Natasha Schamberger, Rita Barnard, Danielle Hologram, on behalf of the Kansas Society of CPAs, and members of the KSCPA Leadership Program; and Joyce Schartz, of the Public Accountants Association.

B. CONSENT CALENDAR:

1-3. The Board reviewed the minutes of the December 3, 2021 meeting; certificates/permits to practice; firm registrations; and the December 31, 2021 financials. Mr. Helms moved, and Ms. Spiegel seconded to approve the Consent Calendar. Upon a vote, the motion unanimously carried.

2. CPA EXAM:

A. The Board reviewed the CPA exam scores for November 23, 2021 to December 20, 2021. Mr. DeFries moved, and Mr. Weaver seconded, to ratify the scores. Upon a vote, the motion unanimously carried.

3. CPE/CERTIFICATES/PERMITS TO PRACTICE/PEER REVIEW/FIRM REGISTRATIONS:

A. Ms. Somers presented to the Board the list of firms with peer reviews either due or in process. No action was required to be taken.

B. The Board reviewed a list of firms who had notified the Board that they were not renewing their firm registrations for 2022. No action was required to be taken.

C. The Board reviewed a list of firms that had not renewed by January 4, 2022. No action was required to be taken. Ms. Somers reported that she would be sending letters to the firms at the end of the month.

4. HEARINGS AND DISCIPLINARY ACTIONS:

A. KELLY FORELL, STIPULATION AND CONSENT ORDER: Mr. Helms, the investigator in this matter, recused himself. Ms. Forell appeared virtually before the Board. This matter was before the Board for approval of a Stipulation and Consent Order arising from an investigation and subsequent determination that Ms. Forell had been practicing without a valid Kansas certificate and permit; committed a willful violation of a rule of professional conduct; and engaged in conduct reflecting adversely on her fitness to practice certified public accountancy. The terms of the Stipulation and Consent Order required Ms. Forell to appear before the Board; to pay a fine in the amount of \$1,500 and costs, pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees; and censure of Respondent. Ms. Forell's applications for Kansas certificate and permit were approved. After discussion, Mr. Weaver moved, and Ms. Spiegel seconded to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Helms not participating.

B. JILLIAN JAMISON GUM & BIZ BABE, LLC STIPULATION AND CONSENT ORDER: Mr. Helms, the investigator in this matter, recused himself. Ms. Gum appeared virtually before the Board. This matter was before the Board for approval of a Stipulation and Consent Order arising from an investigation and subsequent determination that Ms. Gum had been practicing without a valid Kansas certificate and permit and that Respondent Firm had been practicing without a valid firm registration; committed a willful violation of a rule of professional conduct; and engaged in conduct reflecting adversely on her fitness to practice certified public accountancy. The terms of the Stipulation and Consent Order required Ms. Gum to appear before the Board; Ms. Gum and Respondent firm each to pay a fine in the amount of \$500 and costs, pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees; and censure of Respondents. Respondent Firm's application for registration was approved. After discussion, Ms. Spiegel moved, and Mr. Bottenberg seconded to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Helms not participating.

C. JUSTIN LEE HAMMER STIPULATION AND CONSENT ORDER: Mr. Helms, the investigator in this matter, recused himself. Mr. Hammer appeared virtually before the Board. This matter was before the Board for approval of a Stipulation and Consent Order arising from an investigation and subsequent determination that Mr. Hammer had been practicing without a valid Kansas permit; committed a willful violation of a rule of professional conduct; and engaged in conduct reflecting adversely on his fitness to practice certified public accountancy. The terms of the Stipulation and Consent Order required Mr. Hammer to appear before the Board; to pay a fine in the amount of \$750.00 and costs, pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees; and censure of Respondent. Mr. Hammer's application for reinstatement of his permit was approved. After discussion, Mr. Weaver moved, and Mr. DeFries seconded to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Helms not participating.

THE FOLLOWING SUMMARY ORDER OF REVOCATION, AS APPROVED BY THE CHAIR, WAS REVIEWED BY THE BOARD. NO FURTHER ACTION WAS REQUIRED TO BE TAKEN.

D. JOY L. PARRISH: Obtaining a permit through fraud, dishonesty, or deceit. Revocation of CPA certificate and permit; payment of a fine in the amount of \$5,000 and costs pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees; censure.

5. OTHER:

The Board welcomed representatives of Western Governors University (WGU) who appeared virtually before the Board to request that the Board reconsider its position on pass/fail credits, thereby allowing WGUs students the opportunity to sit for the CPA exam as Kansas candidates. WGU presented information concerning statistical data of its accounting students, the CPA exam pass rate of their accounting students; and how courses are taken and credit issued by the University. After discussion, the Board informed WGU that this matter would be continued to its next meeting, January 26, 2022.

Mr. Bottenberg moved, and Mr. Weaver seconded, for the Board to go into Executive Session, pursuant to K.S.A. 75-4319(b)(2) for a period of 20 minutes, to discuss the statutes and regulations with legal counsel. Upon a vote, the motion carried.

When the Board reconvened, Mr. Bottenberg moved, and Mr. Weaver seconded, for the Board to go back into Executive Session, pursuant to K.S.A. 75-4319(b)(2), for a period of twenty minutes to discuss the statutes and regulations with legal counsel. Upon a vote, the motion carried.

6. ADJOURN

There being no further business to come before the Board, Ms. Spiegel moved, and Mr. DeFries seconded to adjourn the meeting. Upon a vote, the motion carried.

/s/ Susan L. Somers
Susan L. Somers, Executive Director