

**MINUTES OF THE KANSAS BOARD OF ACCOUNTANCY  
JANUARY 20, 2023  
9:00 AM  
HYBRID MEETING**

**1. ADMINISTRATIVE MATTERS:**

**A. CALL TO ORDER:**

Julie Spiegel, CPA, Chair called the meeting to order. Other Board members in attendance were John Helms, CPA; Jeff Bottenberg, Public Member; S. Lucky DeFries, Public Member; Aron Dunn, CPA; and Julie Wondra, CPA. Also in attendance was Susan L. Somers, Executive Director; Tim Resner, Disciplinary Counsel to the Board; Darin M. Conklin, General Counsel to the Board; Danielle Hologram and Rita Barnard, on behalf of the Kansas Society of CPAs; and Joyce Schartz, of the Public Accountants Association

**B. CONSENT CALENDAR:**

**1-3.** The Board reviewed the minutes of the December 9, 2022 meeting; certificates/permits to practice; firm registrations; and the December 31, 2022 financials. Mr. Helms moved, and Mr. Dunn seconded to approve the Consent Calendar. Upon a vote, the motion unanimously carried.

**2. CPA EXAM:**

**A. CPA EXAM SCORES:** The Board reviewed the CPA exam scores from December 16, 2022 to December 18, 2022. After discussion, Mr. Bottenberg moved, and Mr. Helms 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.** Ms. Somers presented to the Board a list of firms who had indicated that they were not renewing. No action was required to be taken.

**C.** Ms. Somers presented to the Board a list of firms who had not renewed their firm registration.

**4. HEARINGS AND DISCIPLINARY ACTIONS:**

**A. CARTER & COMPANY, CPA, LLC STIPULATION AND CONSENT ORDER:** Mr. Dunn, the investigative Board member in this matter, recused himself. Christine

Carter appeared on behalf of the firm. This matter was before the Board for approval of a Stipulation and Consent Order arising from an investigation and subsequent determination that Respondent firm had failed to timely comply with Peer Review. The terms of the Stipulation and Consent Order required Respondent to appear before the Board; pay a fine in the amount of \$1,000.00; reimbursement of costs pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees; and approval of the firm's application for renewal of its registration for 2023; and censure. After discussion, Mr. Bottenberg moved, and Mr. DeFries seconded, to approve the Stipulation and Consent Order. Upon a vote, the motion unanimously carried, with Mr. Dunn not participating.

**B. LUKE AARON CROWTHER, CPA STIPULATION AND CONSENT ORDER:**

Mr. Helms, the investigator in this matter, recused himself. Mr. Crowther appeared virtually before the Board. The Board appeared by Timothy Resner, disciplinary counsel to 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. Crowther had practiced certified public accountancy without a valid permit. The Board concluded that Mr. Crowther violated the Act, and committed a willful violation of a rule of professional conduct. The terms of the Stipulation and Consent Order required Mr. Crowther to appear before the Board; to pay a fine in the amount of \$500.00; reimbursement of costs pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees; and censure. After discussion, Mr. Dunn moved, and Ms. Wondra seconded to approve the Stipulation and Consent Order. Upon a vote, the motion unanimously carried, with Mr. Helms not participating.

**C. CHAD MARTIN, CPA; MARTIN BRYAN ACCOUNTING & CONSULTING, LLC STIPULATION AND CONSENT ORDER:** Mr. Helms, the investigator assigned to this matter, recused himself. Mr. Martin appeared on behalf of himself and the firm. The Board appeared by Timothy Resner, disciplinary counsel to the Board. This matter was before the Board for approval of a Stipulation and Consent Order arising from an investigation and subsequent determination that Respondent Martin had been practicing certified public accountancy without a valid certificate and permit to practice, and that Respondent firm had been practicing without a valid firm registration. The Board concluded that Respondent Martin had violated the Act, committed a willful violation of a rule of professional conduct and engaged in conduct reflecting adversely on his fitness to practice as a CPA; Respondent firm had violated a provision of the Act. The terms of the Stipulation and Consent Order required Respondents to appear virtually before the Board; pay a fine in the amount of \$8,000; reimbursement of costs pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees; approval of the applications for certificate, permit and firm registration; and censure. Upon a vote, the motion unanimously carried, with Mr. Helms not participating.

**D. PAUL D. MITCHELL, CPA; PAUL D. MITCHELL, CPA, P.A. STIPULATION AND CONSENT ORDER:** Mr. Dunn, the investigator assigned to this matter, recused himself. Mr. Mitchell appeared virtually and on behalf of his firm. This matter was before the Board for approval of a Stipulation and Consent Order arising from an investigation and subsequent determination that Respondents had failed to comply with applicable

professional standards; thus, committing a willful violation of a rule of professional conduct. The terms of the Stipulation and Consent Order required Respondents to appear virtually before the Board; Respondent firm to pay a fine in the amount of \$1,000.00; Respondent firm to reimburse the Board's costs pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees; and censure. Respondents were further prohibited from performing or offering to perform attest services without written permission from the Board. After discussion, Mr. Helms moved, and Ms. Wondra seconded to approve the Stipulation and Consent Order. Upon a vote, the motion unanimously carried, with Mr. Dunn not participating. Mr. Bottenberg thereafter moved, and Mr. DeFries seconded for the Board to issue a protective order pursuant to K.S.A. 1-501. Upon a vote the motion unanimously carried with Mr. Dunn not participating.

**E. ERIC W. MEYER, CPA STIPULATION AND CONSENT ORDER:** Ms. Spiegel, the investigative Board member assigned to this matter, recused herself. Mr. Meyer 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 Respondent failed to exercise due professional care in the practice of certified public accountancy, thus committing a willful violation of a rule of professional conduct and conduct reflecting adversely on his fitness to practice as a CPA. The terms of the Stipulation and Consent order required him to virtually appear before the Board; payment of a fine in the amount of \$1,000.00; reimbursement of costs pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees; completion of a practice management course; and censure. After discussion, Mr. Bottenberg moved, and Mr. Dunn seconded to approve the Stipulation and Consent Order. Upon a vote, the motion unanimously carried, with Ms. Spiegel not participating.

**F. MATTHEW G. MOORE, CPA STIPULATION AND CONSENT ORDER:** Mr. Helms, the investigative Board member assigned to this matter, recused himself. Mr. Moore 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 the fictitious professional name of Moore Consulting as utilized by Respondent, was not registered with the Board, thus resulting in Mr. Moore's commission of a willful violation of a rule of professional conduct and conduct reflecting adversely on his fitness to practice. The terms of the Stipulation and Consent Order required Respondent to virtually appear before the Board; payment of a fine in the amount of \$500.00; reimbursement of costs pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees; and censure. After discussion, Mr. Dunn moved, and Mr. DeFries seconded, to approve the Stipulation and Consent Order. Upon a vote, the motion unanimously carried, with Mr. Helms not participating.

**5. UPDATE ON DATABASE CONVERSION:** Ms. Somers reported that the RFP for a licensing database was eminent and that SPARK funds would be voted on shortly by the State Financial Council for agencies like the Board of Accountancy, who were in need of a new licensing database.

**6. ADJOURN:** There being no further business to come before the Board, Mr. Bottenberg moved, and Mr. Dunn seconded to adjourn the meeting. Upon a vote, the motion carried.

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