

**MINUTES OF THE KANSAS BOARD OF ACCOUNTANCY
FEBRUARY 28, 2020
LANDON STATE OFFICE BUILDING, ROOM 556A
TOPEKA, KS**

1. ADMINISTRATIVE MATTERS:

A. CALL TO ORDER:

John R. Helms, CPA, Chair, called the meeting to order. Other Board members in attendance were Sean P. Weaver, CPA, Vice Chair; Jeffery S. Bottenberg, Public Member; Allison Koehn, Public Member; Kathryn J. Mitchell, CPA; and Julie A. Spiegel, CPA. Also in attendance was Susan L. Somers, Executive Director; Randall J. Forbes, Disciplinary Counsel to the Board; Darin M. Conklin General Counsel to the Board; Natasha Schamberger and Rita Barnard, on behalf of the Kansas Society of CPAs; and Joyce Schartz, of the Public Accountants Association.

The Board welcomed Allison Koehn to the Board as a public member who replaced Meredith Richey.

B. CONSENT CALENDAR:

1-4. The Board reviewed the minutes of the December 6, 2019 meeting; reciprocity certificates/permits to practice; firm registrations; and the January 31, 2020 financials. Mr. Weaver moved, and Mr. Bottenberg seconded to approve the Consent Calendar. Upon a vote, the motion carried.

The Board then welcomed Julie Thomas, Deputy Director of the Division of Budget for the State of Kansas who spoke briefly about the budget process, the Governor's recommendations for the Board's 2020 and 2021 budget (which concurred with the agency's request and the Budget Director's recommendations).

2. CPA EXAM:

A. The Board reviewed the CPA exam scores for the fourth quarter of 2019. Ms. Mitchell moved, and Mr. Bottenberg seconded, to ratify the scores. Upon a vote, the motion carried.

B. The Board reviewed the CPA exam statistics from the fourth quarter of 2019 exam. No action was required to be taken.

C. The Board reviewed a request from Matthew Busey to extend the validity of his exam score for the audit section of the exam. After review and discussion, Mr. Weaver moved, and Ms. Mitchell seconded, that, pursuant to K.A.R. 74-1-3(f) the Board will extend the time period within which Mr. Busey may complete the exam to November 26, 2019, based upon family health concerns, which in this specific instance, constitutes

a circumstance beyond the testing candidate's control. Mr. Busey's audit exam score shall remain valid through November 26, 2019. Upon a vote, the motion carried.

D. The Board reviewed the Q4 CPA Exam Performance Summary. No action was required to be taken.

e. The Board reviewed the Q4 2019 Candidate Care Report. No action was required to be taken.

3. CPE/PERMIT 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 that had not renewed by January 3, 2020, and had not renewed by the Board's meeting date of February 28, 2020. No action was required to be taken.

C. The Board reviewed a list of firms that had notified the Board office that they would not be renewing for 2020. No action was required to be taken.

4. HEARINGS AND OTHER DISCIPLINARY MATTERS:

A. CHARLES BACHAND, CPA AND MY ACCOUNTANT, LLC STIPULATION AND CONSENT ORDER: Jeff Bottenberg, the investigator in this matter, recused himself. Randall J. Forbes appeared on behalf of the Board. Mr. Bachand appeared in person and on behalf of his firm, along with counsel, Joel Krieger. 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 engaged in the practice of certified public accountancy without being registered with the Board; and Respondent had violated the Accountancy Act. The terms of the Stipulation and Consent Order required Respondents to appear before the Board; Respondent Bachand to pay a fine in the amount of \$1,000.00 and costs pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees; Respondent Firm to pay a fine in the amount of \$1,000.00; and censure of Respondents. Respondent Firm's application for registration is approved. After discussion, Ms. Mitchell moved, and Ms. Spiegel seconded to approve the Stipulation and Consent Order. Upon a vote, the motion carried with Mr. Bottenberg not participating.

B. MICHAEL B. RICHARDS, CPA AND HORIZON CPA SERVICES, P.C. STIPULATION AND CONSENT ORDER: John Helms, the investigator in this matter, recused himself. Randall J. Forbes appeared on behalf of the Board. Mr. Richards appeared in person and on behalf of the firm. This matter was before the Board for consideration of a Stipulation and Consent Order arising from an investigation and subsequent determination that Respondent Richards had engaged in the practice of certified public accountancy without a valid permit to practice and Respondent Firm

failed to comply with K.S.A.1-308. The terms of the Stipulation and Consent Order required Respondents to appear before the Board; Respondent Richards to pay a fine in the amount of \$1,000 and costs pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees; Respondent Firm to pay a fine in the amount of \$500.00; censure of Respondents; and Respondent Richard's application for renewal of his permit to practice as a CPA in Kansas was granted. Due to this matter being postponed from an earlier meeting date, it was necessary to amend the Stipulation and Consent Order to reflect the appearance date of February 28, 2020. After discussion, Ms. Spiegel moved, and Ms. Mitchell seconded to approve the Stipulation and Consent Order, as amended. Upon a vote, the motion carried, with Mr. Helms not voting.

C. LINDA K. SONNENMOSER, CPA AND LINDA SONNENMOSER, CPA, LLC STIPULATION AND CONSENT ORDER: Jeffery Bottenberg, the investigator in this matter, recused himself. Ms. Sonnenmoser appeared in person and with counsel, Joel Krieger. 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 engaged in the practice of certified public accountancy without being registered with the Board; and Respondent Sonnenmoser had violated the Accountancy Act and engaged in conduct reflecting adversely on her fitness to practice certified public accountancy. The terms of the Stipulation and Consent Order required Respondents to appear before the Board; Respondent Sonnenmoser to pay a fine in the amount of \$1,500.00 and costs pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees; Respondent Firm to pay a fine in the amount of \$1,000.00; and censure of Respondents. Respondent Sonnenmoser's application for renewal of permit was granted. Respondent Firm's application for registration was approved. Due to this matter being postponed from an earlier meeting date, it was necessary to amend the Stipulation and Consent Order to reflect the appearance date of February 28, 2020. After discussion, Mr. Weaver moved, and Ms. Mitchell seconded to approve the Stipulation and Consent Order, as amended. Upon a vote, the motion carried with Mr. Bottenberg not participating.

D. PAMELA BREUCKMANN, CPA STIPULATION AND CONSENT ORDER: Kathryn Mitchell, the investigator in this matter, recused himself. Randall J. Forbes appeared on behalf of the Board. Ms. Breuckmann appeared in person. This matter was before the Board for consideration of a Stipulation and Consent Order arising from an investigation and following a review of continuing education credentials, a subsequent determination that Respondent had failed to maintain the requirements to obtain a permit. The terms of the Stipulation and Consent Order directed Respondent to appear before the Board; completion of twenty-six hours of acceptable continuing education; pay a fine in the amount of \$500.00 and costs pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees incurred in the matter; and censure. Due to this matter being postponed from an earlier meeting date, it was necessary to amend the Stipulation and Consent Order to reflect the appearance date of February 28, 2020. After discussion, Mr. Bottenberg moved, and Mr. Weaver seconded to accept the Stipulation and Consent Order, as amended. Upon a vote the motion carried, with Ms. Mitchell not participating.

E. GLEN R. BAKER, CPA STIPULATION AND CONSENT ORDER: John Helms, the investigator in this matter, recused himself. Mr. Baker appeared in person. Randall J. Forbes appeared on behalf of 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 had engaged in the practice of certified public accountancy without a lawful permit to practice. The terms of the Stipulation and Consent Order directed Respondent to appear before the Board; Respondent will voluntarily surrender his CPA certificate, which will be treated a revocation for all purposes, including reporting; Respondent to pay a fine and costs pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees incurred in the matter.

After discussion, Ms. Mitchell moved, and Ms. Spiegel seconded, for the Board to go into closed session to deliberate the matter. Upon a vote, the motion carried.

When the Board reconvened, Mr. Bottenberg moved, and Ms. Mitchell seconded to approve the Stipulation and Consent Order as amended to reflect a fine in the amount of \$500.00, and due to this matter being postponed from an earlier meeting date, to reflect the appearance date of February 28, 2020. Upon a vote, the motion carried, with Mr. Helms not participating.

F. JAMES STEVEN CLINKINBEARD, CPA PETITION FOR DISCIPLINARY ACTION: John Helms, the investigator in this matter, recused himself. Mr. Clinkinbeard appeared before the Board in person. Randall J. Forbes appeared on behalf of the Board. This matter was before the Board for consideration of a Petition for Disciplinary Action. After review of the evidence presented, and upon its return from recess, Mr. Weaver moved, and Ms. Mitchell seconded, for the Board to go into closed session to deliberate the matter. Upon a vote, the motion carried.

When the Board reconvened, Mr. Weaver moved, and Ms. Spiegel seconded that Respondent was not liable under the terms of the Petition for Disciplinary Action.

G. STEVEN R. HOWARD, CPA AND HOWARD & COMPANY, LLC REQUEST FOR HEARING ON SUMMARY ORDER OF REVOCATION OF CERTIFICATE, PERMIT AND FIRM REGISTRATION: John Helms, the investigator in this matter, recused himself. Sean Weaver recused himself. Randall J. Forbes appeared on behalf of the Board. Respondents appeared in person and through counsel, Diane Bellquist. This matter was before the Board for hearing as to the merits of a Summary Order issued by the Board on November 19, 2019. Upon hearing of evidence and conclusion of argument, Ms. Spiegel moved, and Ms. Koehn seconded, for the Board to go into closed session to deliberate the matter. Upon a vote, the motion carried.

When the Board reconvened, Mr. Bottenberg moved, and Ms. Spiegel seconded as follows: Respondent is subject to discipline pursuant to K.S.A. 1-311(a)(7), K.S.A. 1-311(a)(8) and K.S.A. 1-311(a)(14); suspended Respondent Howard's CPA certificate and permit; directed Respondent Howard to pay a fine in the amount of \$2,000 and costs pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees the amount of which is to be determined upon submission of a Motion of the Board and a

hearing held thereafter. Respondent Firm was subject to discipline pursuant to K.S.A. 1-312(a)(10) and directed to pay a fine in the amount of \$1,000 Upon a vote, the motion carried, with Mr. Helms not participating.

H. CASSELL PLAN AUDITS, INC. STIPULATION AND CONSENT ORDER:

Sean Weaver, the investigator in this matter, recused himself. Randall J. Forbes appeared on behalf of the Board. Joanna Cassell appeared by telephone 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 practiced without a valid firm registration. The terms of the Stipulation and Consent Order required Respondent to appear before the Board; to pay a fine in the amount of \$1,000; to pay costs, pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees; censure; and approval of the firm's application for renewal of firm registration. Due to this matter being postponed from an earlier meeting date, it was necessary to amend the Stipulation and Consent Order to reflect the appearance date of February 28, 2020. After discussion Ms. Mitchell moved and Ms. Koehn seconded to accept the Stipulation and Consent Order, as amended. Upon a vote, the motion carried, with Mr. Weaver not participating.

5. OTHER:

A. NASBA BOARD COUNSEL BOOT CAMP COURSE HANDOUT: Ms. Somers provided the Board with a copy of a course handout prepared by NASBA for Board members, legal counsel, and investigators that is a useful tool in explaining the role of the Board, an overview of the profession, etc.

6. ADJOURN

Mr. Bottenberg moved, and Mr. Spiegel seconded to adjourn the meeting. Upon a vote, the motion carried.

/s/ Susan L. Somers

Susan L. Somers, Executive Director