

MINUTES OF THE KANSAS BOARD OF ACCOUNTANCY
APRIL 26, 2024
9:00 AM
HYBRID MEETING

1. ADMINISTRATIVE MATTERS:

A. CALL TO ORDER:

Aron Dunn, CPA, Chair, called the meeting to order. Other Board members in attendance were Jeffery Bottenberg, Public Member; Lucky DeFries, Public Member; Trina Harmon, CPA; James Gillespie, 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; Joyce Schartz, on behalf of the Public Accountants Association.

B. CONSENT CALENDAR:

1-3. The Board reviewed the minutes of the January 19 and April 3, 2024 meetings; certificates/permits to practice; firm registrations; and the March 31, 2024 financials. Mr. DeFries moved, and Mr. Gillespie seconded to approve the Consent Calendar. Upon a vote, the motion unanimously carried.

2. CPA EXAM:

A. REQUEST FROM SHIYU CHEN FOR WAIVER OF INFORMATION SYSTEMS & APPLICATIONS AND DATA ANALYTICS COURSES: Pursuant to K.A.R. 74-2-7(g), the Board reviewed a request from Ms. Chen for a waiver of the information systems and applications course and the data analytics course. After discussion, Mr. DeFries moved, and Mr. Bottenberg seconded to approve the request for waiver. Upon a vote, the motion failed. Ms. Harmon moved, and Ms. Wondra seconded for the Board to go into closed session to deliberate the matter for ten minutes. Upon a vote, the motion carried.

When the Board reconvened, Mr. Gillespie moved, and Ms. Harmon seconded to deny the request. Upon a vote, the motion carried.

B. REQUEST FROM MATTHEW FISCHER FOR A WAIVER OF THE ACCOUNTING INFORMATION SYSTEMS AND DATA ANALYTIC COURSES: Pursuant to K.A.R. 74-2-7(g) the Board reviewed a request from Mr. Fischer for a waiver of the Accounting Information Systems and Data Analytics courses. After discussion, Ms. Harmon moved, and Mr. Gillespie seconded, to deny the request. Upon a vote, the motion carried.

C. Q4 CPA EXAM PERFORMANCE REPORT: The Board reviewed the CPA Exam Performance Report for Q4 2023. No action was required to be taken.

D. Q4 CANDIDATE CARE REPORT: The Board reviewed the Candidate Care Report for Q4 2023. No action was required to be taken.

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

A. The Board reviewed the Peer Reviews Due and In Process report. No action was required to be taken.

B. The Board reviewed the results of the 2023 CE audit. No action was required to be taken. It was noted that the number of adjusted audits had increased considerably from prior years.

4. HEARINGS/DISCIPLINARY ACTIONS:

A. GERALD F. THIMMESCH, CPA; GERALD F. THIMMESCH, CPA, P.A. STIPULATION AND CONSENT ORDER: Mr. Dunn, the investigative Board member assigned to this matter, recused himself. Respondents appeared virtually on behalf of the firm, and through legal counsel, William Dakan. This matter was before the Board for approval of a Stipulation and Consent Order arising from an investigation and subsequent resolution of matters. The terms of the Stipulation and Consent Order required Respondents to appear before the Board; Respondents to pay costs, pursuant to K.S.A. 1-206 to include attorney's fees and court reporter fees and Respondents have agreed that they shall not perform or offer to perform attest services without prior written permission from the Board. Ms. Wondra moved, and Mr. DeFries seconded, to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Dunn not participating.

B. BOLINGER, SEGARS, GILBERT & MOSS, LLP STIPULATION AND CONSENT ORDER: Ms. Harmon, the investigative Board member assigned to this matter, recused herself. Nathan Paden, CPA, appeared virtually 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 had been practicing certified public accountancy without a lawful firm registration. The terms of the Stipulation and Consent Order required Respondent to appear before the Board; pay a fine in the amount of \$500.00; pay costs, pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees; approval of the firm registration; and censure. Mr. Gillespie moved, and Ms. Wondra seconded, to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Ms. Harmon not participating.

C. RANDY L. FREED, CPA; R.L. CAPITAL, LLC STIPULATION AND CONSENT ORDER: Mr. Helms, who was not present at the meeting, was the investigative Board member in this matter. Mr. Freed appeared virtually in person 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 Respondent Firm engaged in the practice of certified public accountancy without a valid firm registration and Respondent had engaged in conduct reflecting adversely on his fitness to practice certified public accountancy. The terms of the Stipulation and Consent Order required Respondents to appear before the Board; Respondent Freed to pay a fine in the amount of \$5,000.00; Respondents to pay costs, pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees; approval of the firm registration; and censure of both parties. Ms. Wondra moved, and Mr. Gillespie seconded, to approve the Stipulation and consent Order. Upon a vote, the motion carried, with Mr. Helms not participating.

D. GBQ PARTNERS LLC STIPULATION AND CONSENT ORDER: Ms. Harmon, the investigative Board member in this matter, recused herself. Darci Congrove, CPA, appeared virtually 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 had been practicing certified public accountancy without a valid firm registration. The terms of the Stipulation and Consent Order required Respondent to appear before the Board; 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; approval of the firm registration; and censure. Mr. Gillespie moved, and Ms. Wondra seconded, to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Ms. Harmon not participating.

E. MCCOOL TAX SERVICES, LLC STIPULATION AND CONSENT ORDER: Ms. Harmon, the investigative Board member in this matter, recused herself. Patrick McCool, CPA, appeared virtually before the Board 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 had been practicing certified public accountancy without a valid firm registration. The terms of the Stipulation and Consent Order required Respondent to appear before the Board; payment of a fine in the amount of \$500.00; reimbursement of costs, to include attorney's fees and court reporter fees; approval of the firm registration; and censure. Mr. Gillespie moved, and Ms. Wondra seconded, to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Ms. Harmon not participating.

F. OHAB AND COMPANY, P.A. STIPULATION AND CONSENT ORDER: Ms. Harmon, the investigative Board member in this matter, recused herself. Pamela Ohab, CPA, appeared virtually before the Board 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 had been practicing certified public accountancy without a valid firm registration. The terms of the Stipulation and Consent Order required Respondent to appear before the Board; payment of a fine in the amount

of \$500.00; reimbursement of costs, to include attorney's fees and court reporter fees; approval of the firm registration; and censure. Mr. Gillespie moved, and Ms. Wondra seconded, to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Ms. Harmon not participating.

G. ALEXANDRA HELMUTH PRIBAZ; BALANCED BUSINESS SOLUTIONS, LLC STIPULATION AND CONSENT ORDER: Ms. Harmon, the investigator assigned to this matter, recused herself. Ms. Pribaz appeared virtually before the Board and 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 Pribaz had been practicing certified public accountancy without a Kansas certificate and permit to practice, and that Respondent firm had been practicing certified public accountancy without a valid firm registration. The terms of the Stipulation and Consent Order required Respondents to appear before the Board; Respondent Firm 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; approval of the application for firm registration; and censure of both parties. Mr. DeFries moved, and Mr. Bottenberg seconded, to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Ms. Harmon not participating.

H. MARK REINKEMEYER STIPULATION AND CONSENT ORDER: Mr. Dunn, the investigative Board member assigned to this matter, recused himself. Mr. Reinkemeyer appeared virtually before the Board. This matter was before the Board for consideration of a Stipulation and Consent Order arising from an investigation and subsequent determination that Respondent had been practicing certified public accountancy without a valid Kansas certificate and permit to practice and thus engaged in conduct reflecting adversely on his fitness to practice certified public accountancy. The terms of the Stipulation and Consent Order required Respondent to 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; approval of the applications for certificate and permit; and censure. After discussion, Mr. DeFries moved, and Ms. Harmon seconded, to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Dunn not participating.

I. BRADLEY K. SMISOR, CPA STIPULATION AND CONSENT ORDER: Mr. Helms, who was not present at the meeting, was the investigative Board member in this matter. Mr. Smisor 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 had been practicing certified public accountancy without a valid permit to practice. The terms of the Stipulation and Consent Order required Respondent 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; approval of the permit renewal application; and censure. After discussion, Ms. Wondra moved, and Mr. Bottenberg seconded, to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Helms not participating.

J. ROBERT A. SPATTA STIPULATION AND CONSENT ORDER: Ms. Wondra, the investigative Board member assigned to this matter, recused herself. Mr. Spatta 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 had been practicing certified public accountancy without a valid Kansas certificate and permit to practice and thus engaged in conduct reflecting adversely on his fitness to practice certified public accountancy. The terms of the Stipulation and Consent Order required Respondent to 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; approval of the applications for certificate and permit; and censure. After discussion, Ms. Harmon moved, and Mr. DeFries seconded, to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Ms. Wondra not participating.

K. KEITH A. STONE STIPULATION AND CONSENT ORDER: Mr. Gillespie, the investigative Board member assigned to this matter, recused himself. Mr. Stone 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 had been practicing certified public accountancy without a valid Kansas certificate and permit to practice and thus engaged in conduct reflecting adversely on his fitness to practice certified public accountancy. The terms of the Stipulation and Consent Order required Respondent to appear virtually 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; and censure. After discussion, Ms. Wondra moved, and Ms. Harmon seconded, to approve the Stipulation and Consent Order, with Mr. Gillespie not participating.

L. ANGELA R. MOTSINGER, CPA; MOTSINGER CPA TAX AND ACCOUNTING, LLC STIPULATION AND CONSENT ORDER: Mr. Dunn, the investigative Board member assigned to this matter, recused himself. Ms. Motsinger appeared virtually 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 Respondents had failed to comply with applicable professional standards; Respondent Motsinger had 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 Motsinger to pay a fine in the amount of \$1,000.00; Respondents to pay costs, pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees; censure of both parties; and Respondents are prohibited from performing or offering to perform attest service for Kansas clients and/or for any client regardless of location, from an office located in Kansas without prior written permission from the Board. After discussion, Mr. Bottenberg moved, and Mr. DeFries seconded, to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Dunn not participating.

5. OTHER:

6. ADJOURN:

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

/s/ Susan L. Somers

Susan L. Somers, Executive Director