

**MINUTES OF THE KANSAS BOARD OF ACCOUNTANCY  
JUNE 15, 2018  
LONDON STATE OFFICE BUILDING, ROOM 556A  
TOPEKA, KS**

**1. ADMINISTRATIVE MATTERS:**

**A. CALL TO ORDER:**

John R. Helms, CPA, Chair, called the meeting to order. Board members in attendance were Mr. Helms; T. C. Anderson, Public Member; Denise Denning, CPA; Corlene Lange, CPA; and Michael L. Marsh, CPA. Also in attendance was Susan Somers, Executive Director; Randy Forbes, Disciplinary Counsel to the Board; Darin Conklin, General Counsel to the Board; Natasha Schamberger, Chad Allen, Jay Langley and Rita Barnard, on behalf of the Kansas Society of CPAs; and Joyce Scharztz, on behalf of the Public Accountants Association.

**B. CONSENT CALENDAR:**

1-3. The Board reviewed the minutes of the April 27, 2018 meeting; reciprocity certificates/permits to practice; firm registrations; and the May 31, 2018 financials. Ms. Denning moved, and Mr. Marsh seconded to approve the Consent Calendar. Upon a vote, the motion carried.

**2. CPA EXAM:**

A. The Board reviewed a request from Dawn Hopper, pursuant to K.A.R. 74-2-7(g) for a waiver of some of the education requirements to sit for the CPA exam. After review and discussion, Ms. Denning moved, and Ms. Lange seconded to waive 2 hours of communications and a business law course, based upon her work experience. Upon a vote, the motion carried.

**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 request from Jeffrey R. Wright for acceptance of an article he wrote and published for CE credit. Based upon the information provided, Ms. Denning moved, and Ms. Lange seconded to grant 6 hours of CE credit for the article. Upon a vote, the motion carried.

**4. HEARINGS AND OTHER DISCIPLINARY MATTERS**

**A. KIMBERLY M. DANECK STIPULATION AND CONSENT ORDER:** Mr. Helms, the investigator in this matter, recused himself. Ms. Daneck appeared in person. This matter was before the Board for approval of a Stipulation and Consent Order arising

from Ms. Daneck's submission of an application for certificate by reciprocity and an investigation and subsequent determination that Ms. Daneck had engaged in the practice of certified public accountancy without holding a valid permit. The terms of the Stipulation and Consent Order required Ms. Daneck to appear before the Board; to approve her application for a certificate by reciprocity conditioned upon the Board's acceptance of the Stipulation and Consent Order; to pay a fine in the amount of \$250.00; and to pay costs pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees incurred in the matter. After hearing testimony, Mr. Marsh moved, and Mr. Anderson seconded to accept the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Helms not participating.

**B. KARA FEUERBORN STIPULATION AND CONSENT ORDER:** Mr. Helms, the investigator in this matter, recused himself. Ms. Feuerborn appeared in person. This matter was before the Board for approval of a Stipulation and Consent Order arising from Ms. Feuerborn's submission of an application for certificate by reciprocity and an investigation and subsequent determination that Ms. Feuerborn had engaged in the practice of certified public accountancy without holding a valid permit. The terms of the Stipulation and Consent Order required Ms. Feuerborn to appear before the Board; to approve her application for a certificate by reciprocity conditioned upon the Board's acceptance of the Stipulation and Consent Order; to pay a fine in the amount of \$250.00; and to pay costs pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees incurred in the matter. After hearing testimony, Ms. Lange moved, and Mr. Marsh seconded to accept the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Helms not participating.

**C. RYAN ANDREW PETERS STIPULATION AND CONSENT ORDER:** Mr. Helms, the investigator in this matter, recused himself. Mr. Peters appeared in person. This matter was before the Board for approval of a Stipulation and Consent Order arising from Mr. Peters' submission of an application for certificate by reciprocity and an investigation and subsequent determination that Mr. Peters had engaged in the practice of certified public accountancy without holding a valid permit. The terms of the Stipulation and Consent Order required Mr. Peters to appear before the Board; to approve his application for a certificate by reciprocity conditioned upon the Board's acceptance of the Stipulation and Consent Order; to pay a fine in the amount of \$250.00; and to pay costs pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees incurred in the matter. After hearing testimony, Ms. Lange moved, and Mr. Marsh seconded to accept the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Helms not participating.

**D. JUSTIN L. SMAIL REQUEST FOR HEARING ON SUMMARY ORDER OF REVOCATION:** Mr. Helms, the investigative Board member, recused himself. This matter was before the Board upon Respondent's request for hearing relative to a Summary Order of Revocation issued for failure to cooperate in an investigation. After hearing testimony, Mr. Anderson moved, and Ms. Lange seconded for the Board to go into closed session to deliberate the matter. Upon a vote, the motion carried, with Mr. Helms not participating.

When the Board reconvened, Mr. Anderson moved, and Mr. Marsh seconded, that based upon the review of the evidence and arguments, Mr. Smail be sanctioned pursuant to K.S.A. 1-311(a)(14), specifically that he be censured and ordered to pay costs pursuant to K.S.A. 1-206, the amount of which is to be set upon a motion and a hearing to be held by the Board. Upon a vote, the motion carried, with Mr. Helms not participating.

**E. ERIC SCRIBNER REQUEST FOR REINSTATEMENT OF PERMIT:** Mr. Scribner was before the Board to request reinstatement of his permit. In 2009. Mr. Scribner's certificate was suspended for a period of one year and his permit was revoked, for fraud, dishonesty or deceit in obtaining a permit; failure to maintain the requirements for renewal of a permit; violation of the accountancy act or rule or regulation of the Board; performance of a fraudulent act while holding a CPA certificate; and conduct reflecting adversely on a person's fitness to practice as a CPA for perjury in reporting his continuing education credits for his permit renewal. Mr. Scribner's certificate was reinstated after one year, and he is now seeking reinstatement of his permit. After hearing testimony, Mr. Marsh moved, and Mr. Anderson seconded to accept his application for reinstatement of his permit. Upon a vote, the motion carried.

**5. A. DISCUSSION OF PROPOSED PATHWAY:** At this point in the meeting, the following accounting professors joined and were welcomed to the meeting to discuss the new pathway for CPA proposed by the AICPA and NASBA:

Emporia State: John Rich and George Durler

Fort Hays State University: Charlie Gnizak

K-State: Brett Wilkinson

KU: Lisa Ottinger and Mark Best

Pittsburg State: David O'Bryan

Washburn University: Kanalis Ockree

Wichita State University: Michael Flores

Mr. Helms requested feedback from the KSCPA as to the new Pathway for CPA certification presented for discussion by the AICPA and NASBA. Ms. Schamberger and Mr. Allen both indicated that there was no decision made by their membership organization at this time, but reported that the KSCPA Board members expressed the same concerns as the KSBOA Board. Each of the professors had an opportunity to express their deep concerns about the need to create a new exam for I.T. people, as did the members of the Board. Considerable discussion was had about the topic relative to protection of the public; incorporating IT into the existing uniform exam; and adjusting the education requirements to include more IT. Mr. Helms and Ms. Somers would be attending the NASBA Regional Meeting in a week or so and would report back as to the momentum and possible contacts for written feedback to be submitted.

**B. EXECUTIVE SESSION—PERSONNEL MATTERS:** Ms. Denning moved and Mr. Marsh seconded for the Board to go in to executive session for 20 minutes for personnel matters; specifically, personnel evaluations. Upon a vote, the motion carried.

When the Board reconvened, Ms. Denning moved, and Mr. Marsh seconded to approve an increase in salary for the Board's Executive Director of up to 2.5%, which is in addition to the pay increase approved by the legislature in the 2018 session, and a bonus of up to \$1,500, effective August 1, 2018. Upon a vote, the motion carried.

**6. ADJOURN**

Upon motion of Ms. Lange, seconded by Ms. Denning, the meeting was adjourned.

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