

**MINUTES OF THE KANSAS BOARD OF ACCOUNTANCY  
JULY 26, 2019  
LONDON STATE OFFICE BUILDING, ROOM 556A  
TOPEKA, KS**

**1. ADMINISTRATIVE MATTERS:**

**A. CALL TO ORDER:**

Kathryn J. Mitchell, CPA, Chair, called the meeting to order. Other Board members in attendance were Jeffery Bottenberg, Public Member; Corlene R. Lange, CPA; John R. Helms, CPA; Michael L. Marsh, CPA; Meredith Richey, Public Member, and Sean P. Weaver, 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; Jay Langley and Rita Barnard, on behalf of the Kansas Society of CPAs; and Joyce Schartz, on behalf of the Public Accountants Association.

**B. CONSENT CALENDAR:**

1-3. The Board reviewed the minutes of the June 7, 2019 meeting; reciprocity certificates/permits to practice; firm registrations; and the June 30, 2019 financials. Ms. Lange moved, and Mr. Marsh seconded to approve the Consent Calendar. Upon a vote, the motion carried.

**C. AUTHORIZATION FOR TRAVEL FOR FY 2019:**

Ms. Lange moved, and Mr. Helms seconded to approve travel for the Executive Director, Board members, staff and legal counsel to attend meetings for Board business for FY 2020. Upon a vote, the motion carried.

**2. CPA EXAM:**

A. The Board reviewed the exam scores for the April/May/June 2019 exam window. After review, Mr. Helms moved, and Mr. Marsh seconded to ratify the grades. Upon a vote, the motion carried.

B. The Board reviewed the exam statistics for second quarter of 2019. No action was required to be taken.

C. The Board reviewed a request from Josh House for a waiver of an Accounting Information Systems course, pursuant to K.A.R. 74-2-7(g), in order to sit for the CPA exam. Mr. Helms moved, and Mr. Weaver seconded to grant Mr. House's request for a waiver based upon his work experience. Upon a vote, the motion carried.

The Board reviewed a request from Erin Winter for a waiver of a college algebra course, pursuant to K.A.R. 74-2-7(g), in order to sit for the CPA exam. Mr. Weaver moved and Ms. Richey seconded to grant Ms. Winter's request for a waiver based upon

her work experience and her completion of an MBA degree. 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 list of individuals who had notified the Board that they were not renewing, or that the Board could not locate. No action was required to be taken.

C. The Board reviewed a request from Brad Thies to allow CE credit for several articles that he had written. After discussion, the Board tabled the matter to the next meeting.

D. The Board reviewed a request from Howard & Company, LLC for an extension of its Peer Review which was due July 31, 2019. After discussion, Ms. Lange moved, and Mr. Helms seconded to extend the Peer Review due date to September 16, 2019, by which time he is to provide the Board with either the Peer Review letter of completion, or a letter from the administering entity stating that the Peer Review was “in process”, with no further extensions. Upon a vote, the motion carried.

### **4. HEARINGS AND OTHER DISCIPLINARY MATTERS:**

**A. ERIN ALEXANDER STIPULATION AND CONSENT ORDER:** John R. Helms, CPA, the investigator in this matter, recused himself. Randall J. Forbes appeared on behalf of the Board. Ms. Alexander appeared in person. This matter was before the Board for approval of a Stipulation and Consent Order arising from an investigation and subsequent determination that the Ms. Alexander had engaged in the practice of certified public accountancy without holding a valid permit. The terms of the Stipulation and Consent Order directed her to appear before the Board; 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 incurred in the matter; approval of Ms. Alexander’s application for a Kansas certificate and initial permit to practice as a CPA in Kansas; and censure.

Mr. Marsh moved, and Ms. Richey seconded, to accept the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Helms not participating.

**B. LINDSAY M. BRYANT STIPULATION AND CONSENT ORDER:** Kathy Mitchell, CPA, the investigator in this matter, recused herself. Ms. Bryant appeared in person. This matter was before the Board for approval of a Stipulation and Consent Order arising from an investigation and subsequent determination that Ms. Bryant had failed to maintain the requirements to obtain a permit. The terms of the Stipulation and Consent Order directed her to appear before the Board; to pay a fine in the amount of \$250.00 and costs pursuant to K.S.A. 1-206, to include attorney’s fees and court

reporter fees incurred in the matter; completion of thirty four hours of acceptable CE, to include 8 hours of CE as a penalty; and censure.

Mr. Weaver moved, and Mr. Marsh seconded, to accept the Stipulation and Consent Order. Upon a vote, the motion carried, with Ms. Mitchell not participating.

**C. DANIEL D. BUSBY STIPULATION AND CONSENT ORDER:** Kathryn J. Mitchell, CPA, the investigator in this matter, recused herself. Respondent appeared by telephone. Randall J. Forbes appeared on behalf of the Board. This matter was before the Board for consideration of approval of a Stipulation and Consent Order arising from disciplinary action taken by the Virginia Board of Accountancy against Mr. Busby relative to his use of the CPA designation.

After discussion, Mr. Weaver moved, and Mr. Helms seconded, for the Board to go into closed session to deliberate the matter.

When the Board reconvened, Mr. Weaver moved, and Mr. Helms seconded, to decline the Stipulation and Consent Order. Upon a vote, the motion carried, with Ms. Mitchell not participating. Further, Mr. Helms stated that he did not believe that discipline was warranted in this case.

**D. MARY F. LINGO, CPA AND MARY LINGO, INC. STIPULATION AND CONSENT ORDER:** Jeffery Bottenberg, the investigator in this matter, recused himself. Ms. Lingo 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 Firm engaged in the practice of certified public accountancy without a valid firm registration and Respondent engaged in conduct reflecting adversely on her fitness to practice certified public accountancy. The terms of the Stipulation and Consent Order directed Respondents to appear before the Board; Respondent to pay a fine in the amount of \$1,000.00 and costs pursuant to K.S.A. 1-206, to include attorneys fees and court reporter fees; Respondent Firm to pay a fine in the amount of \$500.00; approval of Respondent Firm's application for a firm registration; and censure of both Respondent and Respondent Firm.

Ms. Lange moved, and Mr. Helms seconded, to approve the Stipulation and Consent Order. Upon a vote, the motion carried with Mr. Bottenberg not participating.

**E. DANIEL SCOTT MARLOW, CPA & VALOR BUSINESS SERVICES, LLC STIPULATION AND CONSENT ORDER:** Jeffery Bottenberg, the investigator in this matter, recused himself. Mr. Marlow 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 Firm engaged in the practice of certified public accountancy without a valid firm registration and Respondent engaged in conduct reflecting adversely on his fitness to practice certified public accountancy. The terms of the Stipulation and Consent Order directed Respondents to appear before the Board; Respondent to 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; Respondent Firm to pay a fine in the amount of \$250.00; approval of Respondent Firm's application for a firm registration; and censure of both Respondent and Respondent Firm.

Mr. Helms moved, and Ms. Richey seconded, to approve the Stipulation and Consent Order. Upon a vote, the motion carried with Mr. Bottenberg not participating.

**F. DAVID A. O'DELL, CPA AND DAVID O'DELL, CPA, LLC STIPULATION AND CONSENT ORDER:** Corlene Lange, CPA, the investigator in this matter; John Helms, CPA and Sean Weaver, CPA recused themselves from this matter. Mr. O'Dell appeared before the Board in person and with counsel, David N. Harger. Randall J. Forbes appeared on behalf of the Board. This matter was before the Board for consideration of a Stipulation and Consent Order relating to Respondents' failure to comply with applicable professional standards. The terms of the Stipulation and Consent Order censured Respondents; required Respondents to appear before the Board; restricts Respondents from performing or offering to perform any attest or compilation services until further order of the Board; and Respondent O'Dell to pay costs pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees. The Board went into closed session, pursuant to K.S.A. 1-501(h).

When the Board reconvened, Mr. Marsh moved and Mr. Bottenberg seconded, to accept the Stipulation and Consent Order, with Ms. Lange, Mr. Helms and Mr. Weaver not participating. Upon a vote, the motion carried.

Ms. Richey then moved, and Mr. Marsh seconded to issue a protective order pursuant to K.S.A. 1-501(h) closing that portion of the agency records regarding the results and content of peer review. Upon a vote, the motion carried, with Ms. Lange, Mr. Helms and Mr. Weaver not participating.

**G. ASTUTE CPA, LLC APPLICATION FOR IN STATE FIRM REGISTRATION:** This matter was before the Board for consideration of the application for firm registration filed by Astute CPA, LLC. Kenneth Hite, CPA appeared before the Board to present the application for firm registration. Randall J. Forbes appeared on behalf of the Board. Mr. Hite presented the reasoning for choosing the firm name. After discussion, Mr. Helms moved, and Mr. Bottenberg seconded, for the Board to go into closed session to deliberate the matter.

When the Board reconvened, Mr. Bottenberg moved, and Mr. Marsh seconded to deny the application pursuant to K.A.R. 74-5-406 and K.S.A. 1-316.

## **5. OTHER:**

A. Ms. Mitchell, Mr. Helms and Ms. Somers discussed the topics addressed and outcomes attained at the NASBA Regional Meeting held in Washington, D.C. The major topics were the Evolution of the CPA Profession, where feedback is requested to be reported out at the NASBA Annual Meeting in October; adding an experience requirement to the UAA; CPE Compliance; and safeguards for digital recordkeeping.

**B. ELECTION OF OFFICERS FOR ENSUING YEAR:** Ms. Lange moved and Mr. Weaver seconded to nominate Mr. Helms for Chair. Upon a vote, the motion carried. Mr. Helms moved, and Mr. Bottenberg seconded, to nominate Mr. Weaver as Vice Chair for the Board for the ensuing year. Upon a vote, the motions carried.

**6. ADJOURN**

Upon motion of Mr. Helms seconded by Mr. Marsh, the meeting was adjourned. Upon a vote, the motion carried.

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