

**MINUTES OF THE KANSAS BOARD OF ACCOUNTANCY  
JULY 27, 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; Michael L. Marsh, CPA; Kathryn Mitchell, CPA; and Meredith Richey, Public Member. Also in attendance were Susan Somers, Executive Director; Randy Forbes, Disciplinary Counsel to the Board; Darin Conklin, General Counsel to the Board; Rita Barnard, on behalf of the Kansas Society of CPAs; and Joyce Schartz and Tammy Pachta, on behalf of the Public Accountants Association.

**B. CONSENT CALENDAR:**

1-3. The Board reviewed the minutes of the June 15, 2018 meeting; reciprocity certificates/permits to practice; firm registrations; and the June 30, 2018 financials. Ms. Lange moved, and Ms. Mitchell seconded to approve the Consent Calendar. Upon a vote, the motion carried.

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

Ms. Denning moved, and Ms. Mitchell seconded to approve travel for the Executive Director, Board members, staff and legal counsel to attend meetings for Board business for FY 2019. Upon a vote, the motion carried.

**2. CPA EXAM:**

A. A. The Board reviewed the exam scores for the April/May/June 2018 exam window. After review, Ms. Lange moved and Ms. Richey seconded to ratify the grades. Upon a vote, the motion carried.

B. The Board reviewed the CPA exam statistics for first quarter 2018. There was no action required to be taken.

C. The Board reviewed the CPA Exam Candidate concerns for 1<sup>st</sup> Quarter 2018. There was no action required to be taken.

D. The Board reviewed a request from Jennifer Edwards for an extension of her Regulation exam score which expired May 31, 2018 due to circumstances beyond her control. After discussion, Ms. Denning moved, and Mr. Marsh seconded to extend the expiration date of her Regulation score to August 31, 2018, pursuant to K.A.R. 74-1-3(f). 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 CPAs who had indicated that they weren't renewing, or that couldn't be located. No action was required to be taken.

**4. HEARINGS AND OTHER DISCIPLINARY MATTERS**

**A. MARK JAMESON STIPULATION AND CONSENT ORDER:** Ms.

Mitchell the investigator in this matter, and Ms. Lange, recused themselves. Mr. Jameson appeared in person. This matter was before the Board for approval of a Stipulation and Consent Order arising from an investigation wherein it was determined that Mr. Jameson had not registered his fictitious professional name with the Board. The terms of the Stipulation and Consent Order required him to appear before the Board; and to pay a fine in the amount of \$250.00; to pay costs pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees incurred in the matter and censure. After hearing testimony, Mr. Marsh moved, and Ms. Richey seconded, for the Board to go into closed session to deliberate the matter.

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

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

**C. ARTURO MACIAS STIPULATION AND CONSENT ORDER:** Ms.

Mitchell the investigator in this matter recused herself. Mr. Macias appeared in person. This matter was before the Board for approval of a Stipulation and Consent Order arising from an investigation wherein it was determined that Mr. Macias had not registered his fictitious professional name with the Board. The terms of the Stipulation and Consent Order required him to appear before the Board; to pay a fine in the amount of \$250.00; to pay costs pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees incurred in the matter and censure. After hearing testimony, Ms. Denning moved and Mr.

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

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

**E. BOYCE SOWARD, CPA STIPULATION AND CONSENT ORDER:** Mr. Helms, the investigator in this matter, recused himself. Mr. Soward appeared in person. This matter was before the Board for approval of a Stipulation and consent Order arising from a Summary Order of Revocation of his Certificate and Permit being issued. Mr. Soward was to have completed a Peer Review and provide a letter of completion or an in process letter to the Board on or before January 31, 2018. Mr. Soward failed to respond to correspondence concerning the matter and failed to provide the required peer review letter of completion or in process letter by January 31, 2018. Mr. Soward subsequently requested a hearing, which resulted in a Stipulation and Consent Order being agreed to with the investigative Board member. The terms of the Stipulation and Consent Order required Mr. Soward to appear before the Board; to pay a fine in the amount of \$500.00; to pay costs pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees incurred in the matter; and censure. Further, he is to provide a Peer Review letter of completion or in process letter to the Board on or before August 31, 2018 and is to complete the AICPA Comprehensive Ethics exam with a score of 90% or higher within 90 days after the date of the hearing, which cannot be used for permit renewal or reinstatement purposes. After hearing testimony, Ms. Lange moved and Ms. Richey seconded for the Board to go into closed session to deliberate the matter.

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

The Board reviewed the following Summary Orders issued, which required no further action by the Board:

**F. BAKER, CHI & PARKEY ACCOUNTANCY CORPORATION SUMMARY ORDER OF REVOCATION OF FIRM REGISTRATION AND FINE:** Revocation of firm registration, imposition of fine, and reimbursement of costs for failure to comply with peer review.

**G. ERIC WAYNE BARTLAND SUMMARY ORDER OF REVOCATION OF CERTIFICATE BASED UPON THE VIRGINIA BOARD OF ACCOUNTANCY'S REVOCATION OF CERTIFICATE FOR MULTIPLE VIOLATIONS OF THE VIRGINIA ACCOUNTANCY LAW:** Revocation of certificate, imposition of fine; and reimbursement of costs.

**H. JANET SUE CALHOUN SUMMARY ORDER DENYING APPLICATION FOR RENEWAL OF PERMIT, REVOKING KANSAS CERTIFICATE AND IMPOSITION OF MOMENTARY FINE FOR FAILURE TO DISCLOSE TAX WARRANTS AND LIENS FILED AGAINST HER BY THE IRS AND ANY STATE DEPARTMENT OF REVENUE.** Fine and reimbursement of costs.

**I. ANDREW WARD DOWNING SUMMARY ORDER OF DENIAL OF APPLICATION FOR CERTIFICATE BY TRANSFER OF GRADES FOR FAILURE TO MEET THE EDUCATION REQUIREMENTS TO OBTAIN A CPA CERTIFICATE:** Reimbursement of costs.

**J. LEVI YITZCHOK PERL SUMMARY ORDER OF DENIAL OF APPLICATION FOR CERTIFICATE BY TRANSFER OF GRADES FOR FAILURE TO MEET THE EDUCATION REQUIREMENTS.** Reimbursement of costs.

**5. DISCUSSION OF NASBA REGIONAL MEETING:** Mr. Helms reported on topics and outcome of the NASBA Western Regional meeting. He reported that there was overwhelming disapproval of the new pathway, but that there was a great deal of support to looking at the education requirement and the exam. He also reported that there was discussion about the AICPA's recent decision to allow the ABV credential (Accredited in Business Valuation) to be offered to non-CPAs, which was causing a lot of concern. Other topics discussed were Sexual Harassment and the regulation of Cryptocurrencies. Ms. Somers reported that she has been asked to serve on a NASBA Committee to discuss and formulate ideas for the future of the exam, education and the audit function which stemmed from the pathway for I.T.

**B. ELECTION OF OFFICERS FOR ENSUING YEAR:** Ms. Denning nominated Ms. Mitchell for Chair and Ms. Lange for Vice Chair for the Board for the ensuing year. Upon a vote, Ms. Mitchell was elected as Chair and Ms. Lange was elected as Vice-Chair.

## **6. ADJOURN**

Mr. Helms and the other Board members recognized and thanked Ms. Denning and Mr. Anderson for their service to the Board, as both would not be continuing on the Board after July 31.

There being no further business to come before the Board, Ms. Denning moved, and Mr. Anderson seconded, to adjourn. Upon a vote, the motion carried.

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