

**MINUTES OF THE KANSAS BOARD OF ACCOUNTANCY
AUGUST 23, 2019
LONDON STATE OFFICE BUILDING, ROOM 556A
TOPEKA, KS**

1. ADMINISTRATIVE MATTERS:

A. CALL TO ORDER:

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

The Board welcomed Tammy Velasquez, the Director of State and Regulatory Affairs for EY, Washington, DC who was at the meeting to observe.

B. CONSENT CALENDAR:

1-3. The Board reviewed the minutes of the July 26, 2019 meeting; reciprocity certificates/permits to practice; firm registrations; and the July 31, 2019 financials. Ms. Somers indicated that the Board was to review financials for each FY to make sure there was no need to change any fees; and further, that the budget for FY2020 was approved as presented, with the expenditures being increased to cover the salary increase awarded to all state employees by the legislature. Ms. Lange moved, and Mr. Marsh seconded to approve the Consent Calendar to include approval of the budget for FY2020 without the need to increase fees. Upon a vote, the motion carried.

2. CPA EXAM:

A. The Board reviewed a request from Taylor Goos for a waiver of a computer systems and applications course, pursuant to K.A.R. 74-2-7(g), in order to sit for the CPA exam. Ms. Mitchell moved, and Mr. Marsh seconded to grant Ms. Goos's request for a waiver 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 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 list of individuals who had not renewed their permits by the day of the Board meeting. Ms. Somers indicated that she would be sending letters of inquiry to those persons where there was evidence that they were continuing to practice without a permit.

D. The Board reviewed a request (tabled from the July meeting) from Brad Thies to allow CE credit for several articles that he had written. After discussion Ms. Mitchell moved and Mr. Marsh seconded to approve 16.5 CE hours for the articles published during the renewal period ended June 30, 2019. After a vote, the motion carried.

4. HEARINGS AND OTHER DISCIPLINARY MATTERS:

A. JOHN PATRICK GOLWAY, CPA; JP GOLWAY TAX & ACCOUNTING, LLC; NATHAN JAMES HANSEN, CPA; HANSEN TAX SERVICES, LLC; FINANCIAL DESIGNS TAX SERVICES, LLC STIPULATION AND CONSENT ORDERS: Jeffery Bottenberg, the investigator in this matter, recused himself. Randall J. Forbes appeared on behalf of the Board. Mr. Golway and Mr. Hansen appeared in person and on behalf of their firms. This matter was before the Board for consideration of Stipulation and Consent Orders arising from an investigation and subsequent determination that Respondent Firms engaged in the practice of certified public accountancy without a valid firm registration and Respondent individuals violated the statutes governing the practice of certified public accountancy. The terms of the Stipulation and Consent Order directed Respondents to appear before the Board; each Respondent individual 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; each Respondent Firm to pay a fine in the amount of \$1,500.00; approval of each Respondent Firm's application for firm registration; and censure of each Respondent individual and each Respondent Firm. After discussion, Ms. Mitchell moved, and Mr. Marsh 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 accept the Stipulation and Consent Orders as amended to include the phrase "Financial Services" after "Financial Designs" wherever it may appear in the Stipulation and Consent Orders. Upon a vote, the motion carried, with Mr. Bottenberg not participating.

B. RICHARD TODD GABEL, GABEL TAX & ACCOUNTING STIPULATION AND CONSENT ORDER: Jeffery Bottenberg, the investigator in this matter, recused himself. Randall J. Forbes appeared on behalf of the Board. Mr. Gabel 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 violated statutes governing the practice of 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;

the Board's receipt of Respondent Firm's application for a firm registration on or before August 23, 2019; and censure of both Respondent and Respondent Firm. After discussion, Ms. Lange moved, and Mr. Marsh seconded to accept the Stipulation and Consent Order. Upon a vote the motion carried, with Mr. Bottenberg not participating.

C. PSK, LLC STIPULATION AND CONSENT ORDER: Sean P. Weaver, CPA, the investigator in this matter, recused himself. Randall J. Forbes appeared on behalf of the Board. Rodney Smith of Respondent Firm, appeared by telephone and Vince Cox, counsel for Respondent, appeared in person. This matter was before the Board for consideration of a Stipulation and Consent Order arising from an investigation and subsequent determination that Respondent Firm had failed to cooperate in a timely manner with a Board investigation. The terms of the Stipulation and Consent Order directed Respondent to appear before the Board; 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 incurred in the matter. After discussion, Mr. Marsh moved, and Ms. Lange seconded to accept the Stipulation and Consent Order with an amendment to paragraph 6 to reference K.S.A. 1-312(6) rather than K.S.A. 1-312(5). Upon a vote the motion carried, with Mr. Weaver not participating.

D. MOLLY MATTINGLY BREITENBACH STIPULATION AND CONSENT ORDER: Jeffery Bottenberg, the investigator in this matter, recused himself. Mr. Weaver also recused himself. Ms. Breitenbach 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. Breitenbach had engaged in the practice of certified public accountancy without holding a lawful Kansas certificate and a valid permit. The terms of the Stipulation and Consent Order directed Respondent to appear before the Board; 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 incurred in the matter; approval of Ms. Breitenbach's application for a Kansas certificate and initial permit to practice as a CPA in Kansas; and censure.

5. OTHER:

There was no other business to come before the Board.

6. ADJOURN

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

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