

**MINUTES OF THE KANSAS BOARD OF ACCOUNTANCY**  
**JANUARY 19, 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; Trina Harmon, CPA; John Helms, 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; and members of the KSCPA Leadership Group.

Mr. Dunn welcomed the KSCPA Leadership Group to the meeting.

**B. CONSENT CALENDAR:**

**1-3.** The Board reviewed the minutes of the December 8, 2023 meeting; certificates/permits to practice; firm registrations; and the December 31, 2023 financials. Ms. Wondra moved, and Mr. Helms seconded to approve the Consent Calendar. Upon a vote, the motion unanimously carried.

**2. CPA EXAM:**

**A. REVIEW CPA EXAM SCORES AND RATIFY APPROVAL:** Mr. Gillespie moved, and Ms. Wondra seconded, to ratify the exam scores for the period 11.26.23 to 12.31.23. Upon a vote, the motion carried.

**B. REQUEST FROM HAYDEN ANTES FOR WAIVER OF DATA ANALYTICS COURSE:** Ms. Wondra recused herself from this matter. Pursuant to K.A.R. 74-2-7(g), the Board reviewed a request from Mr. Antes for a waiver of the data analytics course. After discussion, Mr. Bottenberg moved, and Ms. Harmon seconded to approve the request based upon his work experience. After a vote, the motion carried, with Ms. Wondra not participating.

**B. REQUEST FROM ALLYSON MADDOX FOR EXTENSION OF TIME WITHIN WHICH TO COMPLETE THE CPA EXAM:** Pursuant to K.A.R. 74-1-3(f) the Board reviewed a request from Ms. Mattox for an extension of time within which to successfully complete all sections of the CPA Exam thus validating credit for Ms. Maddox's CPA Exam Financial Accounting and Reporting and Regulation section scores, which expired April 30, 2022, and December 31, 2020, respectively. After discussion, Mr. Helms moved, and

Ms. Wondra seconded to go into executive session for fifteen minutes, until 9:45 a.m., to deliberate the merits of Ms. Maddox's request. Upon a vote, the motion carried.

When the Board reconvened, Mr. Helms moved, and Mr. Gillespie seconded, to deny Ms. Maddox's request to extend the time within which to complete all sections of the CPA exam. Upon a vote, the motion carried.

**C. REQUEST FROM ALLISON RAMSEY FOR EXTENSION OF TIME WITHIN WHICH TO COMPLETE THE CPA EXAM:** Pursuant to K.A.R. 74-1-3(f) the Board reviewed a request from Ms. Ramsey for an extension of time within which to successfully complete all sections of the CPA Exam thus validating credit for Ms. Ramsey's CPA Exam Regulation section score, which expired July 31, 2023. After discussion, Mr. Helms moved, and Ms. Harmon seconded, to deny Ms. Ramsey's request for an extension of her exam score. Upon a vote, the motion carried.

### **3. CPE/CERTIFICATES/PERMITS 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. MAPES & MILLER, LLP REQUEST FOR EXTENSION OF PEER REVIEW:** Thomas Carpenter, CPA appeared virtually before the Board as the authorized representative of Mapes & Miller, LLP, to request an extension of the firm's Peer Review from February 29, 2024 to May 31, 2024 for the reason that the Team Captain originally chosen to perform the Peer Review notified them that he could not complete the Peer Review, causing the firm to engage a new Team Captain, who was unable to comply with the Peer Review due date of February 29, 2024. After discussion, Mr. Gillespie moved, and Ms. Wondra seconded approve the request for extension of time within which to complete peer review to May 31, 2024. Upon a vote, the motion carried.

### **4. HEARINGS/DISCIPLINARY ACTIONS:**

**A. DENNIS GOOSSEN, CPA; GOOSEN CPA, LLC STIPULATION AND CONSENT ORDER:** Mr. Dunn, the investigative Board member assigned to this matter, recused himself. Mr. Goossen 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 Firm failed to timely comply with peer review and violated a Board order, and Respondent Goosen 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 Goosen to pay a fine in the amount of \$1,500.00; Respondents to pay costs pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees; censure of both Respondent Goosen and Respondent Firm; and approval of the firm registration. After discussion Mr. Bottenberg moved, and Ms. Wondra seconded to go

into closed session for a period of 10 minutes to deliberate. Upon a vote, the motion carried, with Mr. Dunn not participating.

When the Board reconvened, Mr. Bottenberg moved, and Mr. Gillespie seconded, to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Dunn not participating.

**5. OTHER:**

Ms. Somers reported that the Notice of Hearing of the proposed Rule and Regulation amendments were published January 18, 2024 in the Kansas Register, with the hearing date scheduled for April 3, 2024 at 10:00. The proposed amendments are also on the Board's website.

**6. ADJOURN:**

There being no further business to come before the meeting Mr. Gillespie moved, and Ms. Wondra seconded, to adjourn the meeting. Upon a vote, the motion carried.

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