

**MINUTES OF THE KANSAS BOARD OF ACCOUNTANCY
JANUARY 26, 2022
9:00 AM
VIRTUAL MEETING**

1. ADMINISTRATIVE MATTERS:

A. CALL TO ORDER:

Jim Gillespie, CPA called the meeting to order. Other Board members in attendance virtually were Meridith Bihuniak, CPA; Jeff Bottenberg, Public Member; S. Lucky DeFries, Public Member; John Helms, CPA; Julie Spiegel, CPA; and Sean Weaver, CPA. Also in attendance virtually was Susan L. Somers, Executive Director; Tim Resner, Disciplinary Counsel to the Board; Darin M. Conklin, General Counsel to the Board; Rita Barnard, on behalf of the Kansas Society of CPA; and Joyce Schartz, of the Public Accountants Association.

B. CONSENT CALENDAR:

1-3. The Board reviewed the minutes of the January 14, 2022 meeting. Ms. Spiegel moved, and Mr. Weaver seconded to approve the Consent Calendar. Upon a vote, the motion unanimously carried.

2. CPA EXAM:

A. The Board reviewed the CPA exam scores for January 11, 2022 to January 13, 2022. Mr. Helms moved, and Ms. Bihuniak seconded, to ratify the scores. Upon a vote, the motion unanimously carried.

3. CPE/CERTIFICATES/PERMITS TO PRACTICE/PEER REVIEW/FIRM REGISTRATIONS:

A. Susan Vermes appeared virtually, along with her attorney, Joel Krieger, for hearing on Ms. Vermes' request for a waiver of the continuing education requirements relative to her recent permit renewal. Timothy Resner appeared as disciplinary counsel for the Board. Ms. Spiegel and Mr. Weaver recused themselves from participating as presiding officers in this proceeding. Upon presentation of evidence and closing argument, Mr. Bottenberg moved to proceed into closed session at for a period of 30 minutes for deliberations in this matter. Mr. DeFries seconded the motion and the motion passed unanimously. Upon reconvening in open session, Mr. Bottenberg moved that the instant matter be continued to the next Board meeting. Ms. Bihuniak seconded the motion and the motion passed unanimously.

4. HEARINGS AND DISCIPLINARY ACTIONS:

A. ELYSHA ANN COMER, STIPULATION AND CONSENT ORDER: Mr. Helms, the investigator in this matter, recused himself. Ms. Comer appeared virtually before the Board. This matter was before the Board for approval of a Stipulation and Consent Order arising from an investigation and subsequent determination that Ms. Comer had been practicing without a valid Kansas certificate and permit; committed a willful violation of a rule of professional conduct; and engaged in conduct reflecting adversely on her fitness to practice certified public accountancy. The terms of the Stipulation and Consent Order required Ms. Comer to appear before the Board; to pay a fine in the amount of \$500 and costs, pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees; and censure of Respondent. Ms. Comer's applications for Kansas certificate and permit were approved. After discussion, Ms. Spiegel moved, and Mr. DeFries seconded to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Helms not participating.

B. ALMICH & ASSOCIATES, INC. STIPULATION AND CONSENT ORDER: Ms. Spiegel, the investigator in this matter, recused herself. This matter was before the Board for approval of a Stipulation and Consent Order arising from an investigation and subsequent determination that Respondent Firm had failed to timely comply with Peer Review. The terms of the Stipulation and Consent Order required Respondent Firm to pay a fine in the amount of \$1,000 costs, pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees; and censure of Respondent Firm. Respondent Firm's application for registration was approved. After discussion, Mr. Bottenberg moved, and Mr. Helms seconded to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Ms. Spiegel not participating.

C. WOHLBERG RITZMAN & CO., LLC STIPULATION AND CONSENT ORDER: Ms. Spiegel, the investigator in this matter, recused herself. This matter was before the Board for approval of a Stipulation and Consent Order arising from an investigation and subsequent determination that Respondent Firm had failed to timely comply with Peer Review. The terms of the Stipulation and Consent Order required Respondent Firm to pay a fine in the amount of \$1,000 costs, pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees; and censure of Respondent Firm. Respondent Firm's application for registration was approved. After discussion, Mr. Helms moved, and Mr. Bottenberg seconded to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Ms. Spiegel not participating.

5. OTHER:

The Board welcomed representatives of Western Governors University (WGU) who appeared virtually before the Board for the purpose of continuing the Board's discussion of January 14, 2022 relative to the current limitation on the acceptance of pass/fail credit for purposes of fulfilling the educational requirements necessary to obtain a Kansas CPA Certificate. WGU assured the Board that all "pass" grades issued by WGU are equivalent to a 3.0 on a grade scale of 0.0 to 4.0. . Following a short

presentation by WGU and Ms. Somers, Mr. Weaver moved, and Mr. Helms seconded to authorize Ms. Somers and Darin Conklin, the Board's General Counsel, to promulgate an amendment to K.A.R. 74-2-7, to include clarification of the computer systems and applications course to change "computer systems and applications course" to "information systems and applications course", and to further require that the course be a 200 or higher level, or its equivalent; to add a data analytics course requirement for CPA exam candidates who initially sit for the exam commencing January 1, 2024 to be taken either in business or accounting, to be at least a 200 or higher level, or its equivalent; and to amend the restriction on pass/fail credits to reflect that credit for courses taken for pass/fail credit shall be accepted by the board, but shall be limited to a total of six semester hours, unless the pass grade is equivalent to a 3.0 on a grading scale of 0.0 to 4.0. Upon a vote, the motion carried.

Ms. Somers reported that she would immediately start the process of the Regulation amendment.

WGU then requested that the Board review its accounting program to determine if their course offerings met the requirements of the Kansas Board. Ms. Somers indicated that she had reviewed the coursework and would schedule a virtual meeting with them to discuss any deficiencies and would then report back to the full Board, along with WGU in attendance, at its next meeting.

6. ADJOURN

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

/s/ Susan L. Somers

Susan L. Somers, Executive Director