

**MINUTES OF THE KANSAS BOARD OF ACCOUNTANCY
OCTOBER 21, 2022
9:00 AM
HYBRID MEETING**

1. ADMINISTRATIVE MATTERS:

A. CALL TO ORDER:

Julie Spiegel, CPA called the meeting to order. Other Board members in attendance were Jeff Bottenberg, Public Member; S. Lucky DeFries, Public Member; Aron Dunn, CPA; Jim Gillespie, CPA; and John Helms, 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; Rita Barnard, on behalf of the Kansas Society of CPAs; and Joyce Schartz, of the Public Accountants Association

B. CONSENT CALENDAR:

1-3. The Board reviewed the minutes of the August 19, 2022 and September 8, 2022 meetings; certificates/permits to practice; firm registrations; and the September 30, 2022 financials. Mr. DeFries moved, and Mr. Dunn seconded to approve the Consent Calendar. Upon a vote, the motion unanimously carried.

2. CPA EXAM:

A. CPA EXAM SCORES: The Board reviewed the CPA exam scores from August 9, 2022 to August 29, 2022. After discussion, Mr. Gillespie moved, and Mr. Helms seconded to ratify the scores. Upon a vote, the motion carried.

B. REQUESTS FOR WAIVER OF COURSES: Pursuant to K.A.R. 74-2-7(g), the Board reviewed requests for waiver of courses required to sit for the CPA exam, or transfer exam scores from another state, from the following:

1. Xiaomin Zhang: Request for waiver of second business law course. Ms. Zhang appeared virtually to make her request for waiver. After review and discussion, Mr. DeFries moved, and Mr. Bottenberg seconded to waive the course requirement, based not upon her work experience, but upon the fact that NASBA had failed to timely notify her of her deficiency. Upon a vote, the motion carried, with Mr. Helms and Mr. Dunn voting no.

2. Alexander Hammersley: Request for waiver of upper division economics course and 3 hours of written or oral communications. Mr. Hammersley appeared virtually to make his request. Mr. Hammersley had passed the exam as a Virginia candidate but did not hold a CPA certificate from another state. He was attempting to transfer his exam scores to Kansas, whereupon it was determined that he was lacking an upper division economics course, a computer systems and applications course; and 6 semester hours

of communications. After review of his work experience, it was determined that he did not have sufficient work experience to waive the upper division economics course, but that the Board would be willing to waive the computer systems and applications course, and 3 semester hours of written or oral communications, to which he agreed. After discussion, Mr. Helms moved, and Mr. Gillespie seconded, to waive the computer information systems and applications course and 3 semester hours of communications based upon Mr. Hammersley's work experience. Upon a vote, the motion unanimously 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. The Board reviewed a list of CPAs who had not renewed as of 10.21.22. No action was required to be taken.

4. HEARINGS AND DISCIPLINARY ACTIONS:

A. AMANDA R. WALKER STIPULATION AND CONSENT ORDER: Ms. Spiegel, the investigator in this matter, recused herself. Ms. Walker 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. Walker had failed to maintain compliance for the renewal of her permit in that she did not obtain the required 80 hours of continuing education for both her 2022 and 2020 permit renewals and failed to maintain in her possession certificates of completion as required by K.A.R. 74-4-7. The terms of the Stipulation and Consent Order required Ms. Walker to appear before the Board; payment of a fine in the amount of \$1,000.00; reimbursement of costs pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees; censure; and completion of continuing education. After discussion, Mr. Bottenberg moved, and Mr. Gillespie seconded, to approve the Stipulation and Consent Order. Upon a vote, the motion unanimously carried, with Ms. Spiegel not participating.

B. KERI A. AUGUST STIPULATION AND CONSENT ORDER: Ms. Spiegel, the investigator in this matter, recused herself. Ms. August 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. August had failed to maintain compliance for the renewal of her permit in that she did not obtain the required 80 hours of continuing education for her 2022 renewal and failed to maintain in her possession certificates of completion as required by K.A.R. 74-4-7. The terms of the Stipulation and Consent Order required Ms. August to appear virtually before the Board; payment of a fine in the amount of \$500.00; reimbursement of costs pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees; censure and completion of

continuing education. After discussion, Mr. Gillespie moved, and Mr. Dunn seconded, to approve the Stipulation and Consent Order. Upon a vote, the motion unanimously carried, with Ms. Spiegel not participating.

C. JUDY NIEVES CONRADY, CPA; SUNFLOWER ACCOUNTING, LLC, F/K/A CREDENCE ACCOUNTING, LLC STIPULATION AND CONSENT ORDER: Mr. Helms, the investigator in this matter, recused himself. Ms. Conrady appeared virtually before the Board in person and on behalf of her firm. This matter was before the Board for approval of a Stipulation and Consent Order arising from an investigation and subsequent determination that Respondent willfully violated a rule of professional conduct and engaged in conduct reflecting adversely on her fitness to practice certified public accountancy. It was further determined that Respondent firm had engaged in the practice of certified public accountancy without holding a valid firm registration. The terms of the Stipulation and Consent Order required Respondent to appear virtually before the Board; pay a fine in the amount of \$1,000.00; and reimburse costs pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees. Both parties were censured and Respondent Firm's application for firm registration was approved. After discussion, Mr. Gillespie moved, and Mr. Bottenberg seconded, to accept the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Helms not participating.

D. LAWRENCE CRAWFORD, CPA, INDIVIDUALLY and D/B/A CRAWFORD TAX STIPULATION AND CONSENT ORDER: Ms. Bihuniak, the investigator in this matter, was not present for the meeting. Ms. Crawford appeared virtually in person. This matter was before the Board for approval of a Stipulation and Consent Order arising from an investigation and subsequent determination that Respondent committed a willful violation of a rule or professional conduct and engaged in conduct reflecting adversely on his fitness to practice as a CPA. The terms of the Stipulation and Consent Order required Respondent to appear virtually before the Board; pay a fine in the amount of \$1,000.00; reimburse costs pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees; and censure. After discussion, Mr. Helms moved, and Mr. DeFries seconded, to accept the Stipulation and Consent Order. Upon a vote, the motion carried, with Ms. Bihuniak not participating.

E. THOMAS OLIVER KEENAN, CPA, STIPULATION AND CONSENT ORDER: Ms. Spiegel, the investigator in this matter, recused herself. Mr. Keenan 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 Mr. Keenan had failed to maintain compliance for the renewal of his permit in that he did not obtain the required 80 hours of continuing education required for his 2022 permit renewal, and committed a willful violation of a rule or professional conduct by failing to timely respond to the Board's inquiries regarding his conduct. The terms of the Stipulation and Consent Order required Mr. Keenan to appear virtually before the Board; payment of a fine in the amount of \$750.00; reimbursement of costs pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees; censure and completion of continuing education. After discussion, Mr. Dunn moved, and Mr. Gillespie seconded, to approve the Stipulation

and Consent Order. Upon a vote, the motion unanimously carried, with Ms. Spiegel not participating.

F. STEPHANIE F. MISSEY, CPA STIPULATION AND CONSENT ORDER: Ms. Spiegel, the investigator in this matter, recused herself. Ms. Missey 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. Missey had failed to maintain compliance for the renewal of her permit in not obtaining the required 80 hours of continuing education for her 2020 and 2022 permit renewals. The terms of the Stipulation and Consent Order required Ms. Missey to appear virtually before the Board; payment of a fine in the amount of \$1,000.00; reimbursement of costs pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees; censure and completion of continuing education. After discussion, Mr. Gillespie moved, and Mr. Dunn seconded, to approve the Stipulation and Consent Order. Upon a vote, the motion unanimously carried, with Ms. Spiegel not participating.

G. PARKER ANDREW MOSS STIPULATION AND CONSENT ORDER: Ms. Bihuniak, the investigator in this matter, was not present at the meeting. Mr. Moss 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 Mr. Moss had engaged in the practice of certified public accountancy without holding a valid certificate and permit to practice, thus committing a willful violation of a rule of professional conduct and engaging in conduct reflecting adversely on his fitness to practice as a CPA. The terms of the Stipulation and Consent Order required Mr. Moss to appear virtually before the Board; payment of a fine in the amount of \$500.00; reimbursement of costs pursuant to K.S.A. 1-206 to include attorney's fees and court reporter fees; and censure. After discussion, Mr. Bottenberg moved, and Mr. Helms seconded, to accept the Stipulation and Consent Order. Upon a vote, the motion carried, with Ms. Bihuniak not participating.

H. SCOTT RINEHART, CPA, STIPULATION AND CONSENT ORDER: Mr. Helms, the investigator in this matter, recused himself. Mr. Rinehart 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 Mr. Rinehart had engaged in the practice of certified public accountancy without holding a valid permit to practice. The terms of the Stipulation and Consent Order required Mr. Rinehart to appear virtually before the Board; payment of a fine in the amount of \$500.00; reimbursement of costs, to include attorney's fees and court reporter fees; and censure. After discussion, Mr. Gillespie moved, and Mr. Bottenberg seconded, to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Helms not participating.

I. JASON JOHN SULLIVAN, CPA STIPULATION AND CONSENT ORDER: Ms. Spiegel, the investigator in this matter, recused herself. Mr. Sullivan 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 Mr.

Sullivan had committed fraud, deceit or dishonesty in obtaining his permit to practice; willful violation of a rule of professional conduct; failed to comply with the requirements for renewal of his permit; violated a statute relative to the verification of CE; committed a willful violation of a rule of professional conduct; and engaged in conduct reflecting adversely on his fitness to practice as a CPA. Respondent represented to the Board that he had obtained the required CE on or before June 30, 2022, and upon notice of a continuing education audit, to which he did not timely comply, it was determined that he had only obtained some of his continuing education by the June 30, 2022. The terms of the Stipulation and Consent Order required Mr. Sullivan to appear virtually before the Board; payment of a fine in the amount of \$1,500.00; reimbursement of costs pursuant to K.S.A. 1-206, to include attorney's fees, and court reporter fees; mandatory continuing education audit for the next 3 consecutive renewal periods; and censure. After discussion, Mr. DeFries moved, and Mr. Gillespie seconded, to accept the Stipulation and Consent Order. Upon a vote, the motion carried, with Ms. Spiegel not participating.

J. ROBERT M. TAMASI, CPA; DBS FINANCIAL SERVICES, INC. STIPULATION AND CONSENT ORDER: Mr. Helms, the investigator in the matter, recused himself. Mr. Tamasi and Respondent Firm 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 Mr. Tamasi had practiced as a CPA without holding a valid permit to practice, which resulted in his firm becoming non-compliant with the requirements for firm registration. The terms of the Stipulation and Consent Order required Mr. Tamasi to appear virtually before the Board; payment of a fine in the amount of \$500.00; reimbursement of costs pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees; and censure. Respondent Firm was directed to pay a fine in the amount of \$500.00 and was censured for its conduct. After discussion, Mr. Bottenberg moved, and Mr. Gillespie seconded, to accept the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Helms not participating.

K. ANGELA S. WEIDEN, CPA STIPULATION AND CONSENT ORDER: Ms. Spiegel, the investigator in this matter, recused herself. Ms. Weiden 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. Weiden had failed to maintain compliance for the renewal of her permit in that she did not obtain the required 80 hours of continuing education for her 2022 renewal; and willfully violated a rule of professional conduct. The terms of the Stipulation and Consent Order required Ms. Weiden to appear virtually before the Board; payment of a fine in the amount of \$500.00; reimbursement of costs pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees; censure and completion of continuing education. After discussion, Mr. Gillespie moved, and Mr. Dunn seconded, to approve the Stipulation and Consent Order. Upon a vote, the motion unanimously carried, with Ms. Spiegel not participating.

L. THE WINANS GROUP, CERTIFIED PUBLIC ACCOUNTANTS, P.C.; KIMBERLY NICOLE WINANS, CPA; CHRISTINE LEE WINANS, CPA; STIPULATION AND CONSENT ORDER: Mr. Dunn, the investigator in this matter, recused himself.

Kimberly Winans, and Christine Winans and Respondent Firm 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 the Respondent Firm had failed to comply with professional standards thus committing a willful violation of a rule of professional conduct. Respondents Kimberly and Nicole Winans had engaged in conduct reflecting adversely on their fitness to practice certified public accountancy. The terms of the Stipulation and Consent Order required respondents to appear virtually before the Board; Respondent Firm to pay a fine in the amount of \$1,000.00 and reimburse costs pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees; restriction of respondents' practice from performing review services either individually, in conjunction with one another, or on behalf of the firm, without prior written consent of the Board. After discussion, Mr. Helms moved, and Mr. Bottenberg seconded, to accept the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Dunn not participating.

Mr. DeFries then moved, and Mr. Bottenberg seconded, that in the matter of Winans Group, Certified Public Accountants, P.C., Christine Lee Winans, CPA; and Kimberly Nicole Winans, CPA, case number 2023-02, that the Board issue a protective order pursuant to K.S.A. 1-501(h) prohibiting the disclosure of those portions of the agency record wherein there is a discussion or admission into evidence of the peer review report documents. Upon a vote, the motion carried.

M. GREGG ALAN NEIS, CPA STIPULATION AND CONSENT ORDER: Mr. Dunn, the investigator in this matter, recused himself. Mr. Neis 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 Mr. Neis had failed to comply with professional standards thus committing a willful violation of a rule of professional conduct and engaging in conduct reflecting adversely on his fitness to practice as a CPA. The terms of the Stipulation and Consent Order required Mr. Neis to appear virtually before the Board; payment of a fine in the amount of \$1,000.00; reimbursement of costs pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees; and censure. After discussion, Mr. Helms moved, and Mr. Bottenberg seconded to accept the Stipulation and Consent Order.

Mr. DeFries then moved, and Mr. Helms seconded, that in the matter of Gregg Alan Neis, CPA, case number 2023-21, that the Board issue a protective order pursuant to K.S.A. 1-501(h) prohibiting the disclosure of those portions of the agency record wherein there is a discussion or admission into evidence of the peer review report documents. Upon a vote, the motion carried.

N. HALLE MARIE HOLMES, CPA, STIPULATION AND CONSENT ORDER: Ms. Bihuniak, the investigator in this matter, was not present. Ms. Holmes 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. Holmes had been practicing without a valid Kansas certificate and permit, thus violating the accountancy act, and willfully violating a rule of professional conduct. The terms of

the Stipulation and Consent Order required Ms. Holmes to pay a fine in the amount of \$500.00; reimburse costs pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees; and censure. After discussion, Mr. Gillespie moved, and Mr. Dunn seconded to accept the Stipulation and Consent Order. Upon a vote, the motion carried, with Ms. Bihuniak not participating.

O. ELIJAH C. TUTTLE, CPA; ELI TUTTLE, LLP STIPULATION REGARDING AMOUNT OF COSTS: Mr. Tuttle was not required to appear for this matter. Mr. Resner presented a Stipulation Regarding Amount of Costs resulting from a prior disciplinary matter, as agreed to by Mr. Tuttle. After discussion, Mr. Bottenberg moved, and Mr. Gillespie seconded, to approve the Stipulation Regarding Amount of Costs. Upon a vote, the motion carried.

5. CONSIDERATION OF PROTECTIVE ORDER: Mr. Gillespie, the investigative Board member in this matter, recused himself. Mr. Resner presented for the Board's consideration a proposed and redacted Stipulated Confidentiality Agreement and Protective Order relative to an ongoing investigation. After discussion, Mr. Bottenberg moved, and Mr. Helms seconded to approve the proposed order. Upon a vote, the motion carried, with Mr. Gillespie not participating.

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

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