

**MINUTES OF THE KANSAS BOARD OF ACCOUNTANCY
OCTOBER 22, 2021
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; John Helms, CPA; Julie Spiegel, CPA; Sean Weaver, CPA. Also in attendance virtually was Susan L. Somers, Executive Director; Tim Resner, Disciplinary Counsel to the Board; and 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 20, 2021 meeting; certificates/permits to practice; firm registrations; and the September 30, 2021 financials. Mr. Weaver moved, and Ms. Spiegel 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 August 10, 2021 to September 19, 2021. Ms. Spiegel moved, and Ms. Bihuniak seconded, to ratify the scores. Upon a vote, the motion unanimously carried.

B. The Board reviewed the Q2 2021 Candidate Care Report. No action was required to be taken.

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. Ms. Somers reported that the Kansas Board of Accountancy was interested in partnering with the Oklahoma Board of Accountancy Peer Review Oversight Committee to oversee the Peer Review process as administered by the Oklahoma Society of CPAs (OSCPA). After discussion, Mr. Weaver moved, and Mr. Helms seconded to authorize the Board Chair, Jim Gillespie, Ms. Somers and Darin Conklin, general counsel to the Board to work with the Oklahoma Board and negotiate a contract to oversee the administration of peer reviews for Kansas firms. Upon a vote, the motion carried.

4. DISCIPLINARY ACTIONS:

A. LAURA BETH DOUGLAS, CPA STIPULATION AND CONSENT ORDER:

Ms. Spiegel, the investigator, recused herself from this matter. Ms. Douglas 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. Douglas had failed to comply with the requirements for renewal of a permit in that she did not obtain the required 80 hours of continuing education to include 2 hours of ethics for renewal; and committed a willful violation of a rule of professional conduct. The terms of the Stipulation and Consent Order required Ms. Douglas to appear 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. Weaver moved, and Ms. Bihuniak seconded, to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Ms. Spiegel not participating.

B. BRADLEY DAVID HART, CPA STIPULATION AND CONSENT ORDER:

Ms. Spiegel, the investigator, recused herself from this matter. Mr. Hart 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. Hart had failed to comply with the requirements for renewal of a permit as he has failed to obtain the required 2 hours of acceptable ethics for renewal; and committed a willful violation of a rule of professional conduct. The terms of the Stipulation and Consent Order required Mr. Hart to appear 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. Weaver moved, and Mr. Bottenberg seconded, to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Ms. Spiegel not participating.

C. MEGAN IRVINE, CPA STIPULATION AND CONSENT ORDER:

Ms. Spiegel, the investigator, recused herself from this matter. Ms. Irvine 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. Irvine had failed to comply with the requirements for renewal of a permit as she has failed to obtain the required 80 hours of continuing education for her 2021 renewal. The terms of the Stipulation and Consent Order required Ms. Irvine to appear 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; completion of continuing education and censure. After discussion, Mr. Bottenberg moved, and Mr. Weaver seconded, to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Ms. Spiegel not participating.

D. KEVIN M. TEN EYCK, CPA & KEVIN TEN EYCK CPA, LLC STIPULATION AND CONSENT ORDER: Mr. Bottenberg, the investigator, recused himself from this matter. Mr. Ten Eyck appeared virtually before the Board on behalf of himself and 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 had been practicing certified public accountancy without a lawful Kansas firm registration, and Respondent Ten Eyck had committed a willful violation of a rule of professional conduct. The terms of the Stipulation and Consent Order required Respondent Ten Eyck to appear before the Board; Respondent Ten Eyck 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; and censure of both Respondent Ten Eyck and the Respondent Firm. Respondent Firm's application for firm registration was approved and Respondent Firm agreed to change its name to Kevin Ten Eyck CPA, LLC. Ms. Spiegel moved, and Mr. Weaver seconded to approve the Stipulation and Consent Order. Upon a roll call vote, the motion carried, with Mr. Bottenberg not participating.

E. LILLIAN ANN ZARDA STIPULATION AND CONSENT ORDER: Mr. Bottenberg, the investigator, recused himself from this matter. Ms. Zarda 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. Zarda had been practicing without a valid Kansas certificate and permit and committed a willful violation of a rule of professional conduct. The terms of the Stipulation and Consent Order required Ms. Zarda to appear before the Board; to pay a fine in the amount of \$1,000 and costs, pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees; and censure of Respondent. Ms. Zarda's applications for Kansas certificate and permit were approved. After discussion, Ms. Spiegel moved, and Mr. Helms seconded to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Bottenberg not participating.

THE FOLLOWING SUMMARY ORDERS OF REVOCATION, AS APPROVED BY THE CHAIR, WERE REVIEWED BY THE BOARD. NO FURTHER ACTION WAS REQUIRED TO BE TAKEN.

F. VALERIE K. LINENBERGER: Practicing without a valid permit, willful violation of a rule of professional conduct and conduct reflecting adversely on fitness to practice certified public accountancy. Revocation of Kansas certificate; payment of a fine in the amount of \$1,000; reimbursement of costs pursuant to K.S.A. 1-206, to include attorney's fees; return of her Kansas certificate; and censure.

G. THOMAS L. PRICHARD: Practicing without a valid permit, willful violation of a rule of professional conduct and conduct reflecting adversely on fitness to practice certified public accountancy. Revocation of Kansas certificate; payment of a fine in the amount of \$1,000; reimbursement of costs pursuant to K.S.A. 1-206, to include attorney's fees; return of his Kansas certificate; and censure.

H. RANDY R. RENFRO: Practicing without a valid permit, willful violation of a rule of professional conduct and conduct reflecting adversely on fitness to practice certified public accountancy. Revocation of Kansas certificate; payment of a fine in the amount of \$1,000; reimbursement of costs pursuant to K.S.A. 1-206, to include attorney's fees; return of his Kansas certificate; and censure.

5. OTHER:

The Board welcomed Colleen Conrad, Chief Operating Officer of NASBA, and accounting faculty from Emporia State University; Fort Hays State University; Kansas State University; Pittsburg State University; Washburn University; University of Kansas; and Wichita State University, to discuss CPA Evolution and Transition to the new CPA exam commencing January 2024.

Ms. Conrad gave a presentation on the changes to the accounting profession and the impact on education and processes within the profession, resulting in the need to review the education requirements to sit for the CPA exam, and the composition of the exam itself. More emphasis will be placed on data analytics, and IT, with the exam itself changing to a new model testing the "core" components, accounting, audit, tax and technology, with a fourth section of the exam testing a deeper knowledge in three disciplines—tax, compliance and planning; business analysis and reporting; and information systems and controls, with the fourth section to be chosen by the candidates.

The Board also discussed with the colleges its plan to revise the "concentration in accounting" specific course requirements to incorporate a data analytics course, obtained either through the business school or the accounting department of the colleges and universities. Feedback was given that the stand alone course requirement should be a 200 or higher-level course, realizing that data analytics would be embedded in other courses as the process progresses. The Board also discussed the need to clarify any confusion about its computer systems and applications course to require that the course be beyond an introductory course.

The Board will move forward to start the process of promulgating rules and regulations relative to the new exam format and composition of course requirements, which will be provided to colleges and the public at a future date.

6. ADJOURN

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

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