

**MINUTES OF THE KANSAS BOARD OF ACCOUNTANCY
OCTOBER 25, 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 Lucky DeFries, Public Member; James Gillespie, CPA; Trina Harmon, CPA; Steve Herron, Public Member; Julie Wondra, CPA and Marshal Hull, 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; and Heather Poore, Public Accountants Association of Kansas.

B. CONSENT CALENDAR:

1-3. The Board reviewed the minutes of the August 23 and September 5, 2024 meetings; certificates/permits to practice; and firm registrations. Ms. Wondra moved, and Mr. Gillespie seconded to approve the Consent Calendar. Upon a vote, the motion unanimously carried.

2. CPA EXAM:

A. RATIFY SEPTEMBER 2024 EXAM SCORE PASS SCORE: After review, Mr. DeFries moved, and Mr. Herron seconded to ratify the core exam scores from September 2024. Upon a vote, the motion carried.

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

A. The Board reviewed the Peer Reviews Due and In Process report. No action was required to be taken.

B. MELEA BANMAN REQUEST FOR WAIVER OF PEER REVIEW: Ms. Banman appeared virtually before the Board to verify that the requirements set out for her request for a waiver of Peer Review held over from the August 23, 2024 meeting were met; in particular, proof that her clients were given notice and acceptance of discontinuation of client attest services by Ms. Banman. After discussion, Ms. Wondra moved, and Mr. Gillespie seconded to approve the request for waiver of Peer Review. Upon a vote, the motion carried.

C. DAVID LUNDGREN & COMPANY, CERTIFIED PUBLIC ACCOUNTANTS, CHARTERED REQUEST FOR EXTENSION OF PEER REVIEW: Mr. Lundgren did not

appear before the Board for this matter. Mr. Lundgren submitted a request for a thirty-day extension of his firm's Peer Review. The original due date for the Peer review was September 30, 2024, but he did not submit a timely request for an extension prior to the Board's last meeting held August 23, 2024, as is preferred by the Board. The request was not submitted until October 11, 2024, after the firm's due date, and after the firm had received an extension from the AICPA NPRC to October 30, 2024. Kansas firms are put on notice that any extensions granted by the administering entity must be approved by the Kansas Board of Accountancy. After discussion, Mr. Gillespie moved and Ms. Harmon seconded for the extension to be granted to October 30, 2024, the same date as the extension approved by the AICPA NPRC. Further discussion ensued, and upon a vote, the motion failed. Mr. Gillespie then moved, and Ms. Wondra seconded, that the extension be granted to October 30, 2024, with no further extensions being granted. Upon a vote, the motion carried.

D. CHARLES A. TOCCO REQUEST FOR APPROVAL OF CE CREDITS: Mr. Tocco appeared in person and presented a request to the Board seeking approval of continuing education credits pursuant to K.A.R. 74-4-8(d), specifically, 24 hours of credits relating to Mr. Tocco's authorship of certain published articles. Mr. Tocco's request followed an audit of his CE credits claimed for the 2024 permit renewal. Ms. Somers presented the CE documentation provided by Mr. Tocco. The articles in question were co-authored by Mr. Tocco with 3 other individuals. Mr. Tocco claimed 12 hours of CE credit for each article. After discussion, Mr. DeFries moved, and Mr. Gillespie seconded, for the Board to go into closed session for 15 minutes to deliberate the matter until 9:50 a.m. Upon a vote, the motion carried.

When the Board reconvened, Mr. DeFries moved, and Ms. Wondra seconded for the Board to go back into closed session for ten minutes for further deliberation of the matter until 10:05 a.m.. Upon a vote, the motion carried.

When the Board reconvened, Mr. Dunn moved, and Mr. Gillespie seconded, that based upon the lack of evidence provided relating to the time spent by Mr. Tocco in preparing the articles; based on the fact that there are three other co-authors; and based upon the content and quality of the articles, the Board approve eight hours of CE per published article. Upon a vote, the motion carried. Mr. Dunn further expressed that the Board would like to make sure that everyone is aware that the Board recommends that there be time records, even if that's not standard practice, specifically documenting time spent on research, writing and review, which would be helpful to the Board in calculating and awarding CE in the future.

As to the third article not yet published, Mr. Dunn stated that Mr. Tocco should submit a timely request to the Board identifying the hours to be claimed for CE and providing all information to substantiate the claim for CE in the form of time records, statements, etc. The more information the Board has, the easier it is to determine consistency with the content and quality of the article in terms of the number of CE hours. Mr. Tocco acknowledged his understanding of the Board's request.

E. GBN, P.A.'s REQUEST FOR EXTENSION OF PEER REVIEW: Paul Bowerman, managing partner of the firm, appeared virtually on behalf of the firm. This matter was before the Board for an extension of the firm's peer review due December 31, 2024. Mr. Bowerman stated that the firm that had previously performed GBN, P.A.'s peer reviews is no longer performing peer reviews, leading GBN, P.A. to believe that it would need an extension into 2025 to complete the peer review. Ms. Somers stated that the peer review would not be able to be extended into 2025 without a firm renewal application for 2025. She also stated that the firm registration renewals would be mailed out November 1, 2024. After discussion, Mr. Dunn moved, and Mr. Herron seconded, that GBN, P.A. is to submit a firm renewal registration by the end of November 2024, along with a request for an extension at that time (after conferring with the new peer reviewer to ascertain a date certain), to be presented to the Board at its December 6, 2024 meeting. Upon a vote, the motion carried.

4. HEARING/DISCIPLINARY ACTIONS:

A. CONNOR DODGE CROOKER, CPA STIPULATION AND CONSENT ORDER: Ms. Wondra, the investigator in this matter, recused herself from this matter. Mr. Crooker 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 Respondent failed to maintain the requirements to renew his permit; committed fraud, dishonesty or deceit in obtaining his permit; and engaged in conduct reflecting adversely on his fitness to practice certified public accountancy. The terms of the Stipulation and Consent Order required Respondent to appear before the Board; pay 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; completion of specified continuing education; made subject to mandatory continuing education audit for three consecutive renewal periods; and censure. Mr. Gillespie moved, and Mr. Herron seconded, to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Ms. Wondra not participating.

B. CHRISTOPHER E. HARRINGTON, CPA STIPULATION AND CONSENT ORDER: Ms. Wondra, the investigator in this matter, recused herself from this matter. Ms. Lodes 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 Respondent failed to maintain the requirements to renew his permit; committed dishonesty in obtaining his permit; and engaged in conduct reflecting adversely on his fitness to practice certified public accountancy. The terms of the Stipulation and Consent Order required Respondent to appear before the Board; pay 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; completion of specified continuing education; made subject to mandatory continuing education audit for three consecutive renewal periods; and censure. Mr. Gillespie moved, and Ms. Harmon seconded, to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Ms. Wondra not participating.

C. KELLY J. KLUSMAN, CPA; OWLFI CPA, LLC STIPULATION AND CONSENT ORDER: Mr. Dunn, the investigator in this matter, recused himself. Mr. Klusman appeared virtually and on behalf of Respondent Firm. This matter was before the Board for approval of a Stipulation and Consent Order arising from an investigation that Respondents failed to comply with applicable professional standards. The terms of the Stipulation and Consent Order required Respondents to appear before the Board; Respondent Klusman's payment of a fine in the amount of \$1,000.00; Respondents' reimbursement of costs, pursuant to K.S.A. 1-206 to include attorney's fees and court reporter fees; Respondents shall not provide attest or compilation services to a Kansas client or from a Kansas location without prior written permission from the Board; and censure. Ms. Wondra moved, and Mr. Hull seconded, to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Dunn not participating.

Mr. DeFries moved, and Ms. Wondra seconded, to issue a Protective Order prohibiting disclosure of those portions of the agency record wherein there is discussion or admission into evidence of peer review report documents. Upon a vote, the motion carried with Mr. Dunn not participating.

D. JENNIFER KRAHENBILL, CPA STIPULATION AND CONSENT ORDER: Ms. Wondra, the investigator in this matter recused herself. Ms. Krahenbill 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 Respondent failed to maintain the requirements to renew her permit and a violation of the Accountancy Act. The terms of the Stipulation and Consent Order required Respondent to appear before the Board; pay 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; proof of completion of continuing education; and censure. Mr. DeFries moved, and Mr. Gillespie seconded, to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Ms. Wondra not participating.

E. ARTURO G. MACIAS, CPA D/B/A MACIAS TAX SERVICE STIPULATION AND CONSENT ORDER: Ms. Harmon, the investigator in this matter, recused herself. Mr. Macias 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 Respondent was practicing without a valid permit. The terms of the Stipulation and Consent Order required Respondent to appear 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; approval of his permit renewal application; and censure. Ms. Wondra moved, and Mr. Gillespie seconded, to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Ms. Harmon not participating.

F. JENNIFER D. MAGYAR, CPA; CORNERSTONE CPA, LLC STIPULATION AND CONSENT ORDER: Ms. Harmon, the investigator in this matter, recused herself. Ms. Magyar appeared virtually and 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 was practicing without a valid permit, causing Respondent Firm to fall out of compliance with K.S.A. 1-308. The terms of the Stipulation and Consent Order required Respondents to appear before the Board; Respondent Magyar's payment of a fine in the amount of \$500.00; Respondents' reimbursement of costs pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees; approval of Respondent Magyar's permit renewal application; and censure. Mr. Herron moved, and Ms. Wondra seconded, to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Ms. Harmon not participating.

G. ASHLEY N. ROSENBAUM, CPA STIPULATION AND CONSENT ORDER:

Ms. Harmon, the investigator in this matter, recused herself. Ms. Rosenbaum 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 Respondent was practicing without a valid permit; committed a willful violation of the rules 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 Respondent to appear 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; approval of her permit renewal application; and censure. Mr. DeFries moved, and Mr. Gillespie seconded, to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Ms. Harmon not participating.

H. LAWRENCE J. TOTH STIPULATION AND CONSENT ORDER: Ms. Harmon, the investigator in this matter, and Mr. Hull recused themselves. Mr. Toth 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 Respondent was practicing without a valid Kansas CPA certificate and permit; and committed a willful violation of the rules of professional conduct. The terms of the Stipulation and Consent Order required Respondent 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; approval of his application for CPA certificate by reciprocity; and censure. Ms. Wondra moved, and Mr. Herron seconded, to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Ms. Harmon not participating.

I. SARAH JANE WILLIAMSON, CPA; SARAH WILLIAMSON, CPA, LLC STIPULATION AND CONSENT ORDER:

Ms. Harmon, the investigator in this matter, recused herself. Ms. Williamson appeared virtually and 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 was practicing without a valid permit, causing Respondent Firm to fall out of compliance with K.S.A. 1-308. The terms of the Stipulation and Consent Order required Respondents to appear before the Board; Respondent Williamson's payment of a fine in the amount of \$750.00; Respondents' reimbursement of costs pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees; approval of Respondent Williamson's permit renewal application;

and censure. Ms. Wondra moved, and Mr. Hull seconded, to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Ms. Harmon not participating.

J. ONG AND COMPANY STIPULATION AND CONSENT ORDER: Mr. Dunn, the investigator in this matter, and Steve Herron recused themselves. Nicholas Ong 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 that Respondent failed to comply with professional standards. The terms of the Stipulation and Consent Order required Respondent 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; and censure. Ms. Wondra moved, and Mr. Hull seconded, to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Dunn and Mr. Herron not participating.

Mr. DeFries moved, and Ms. Wondra seconded, to issue a Protective Order prohibiting disclosure of those portions of the agency record where there is discussion or admission into evidence of peer review report documents. Upon a vote, the motion carried with Mr. Dunn not participating.

K. ALEXIS ANN BECKER, CPA STIPULATION AND CONSENT ORDER: Ms. Wondra, the investigator in this matter, recused herself. Ms. Becker 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 Respondent failed to maintain the requirements to renew her permit and a violation of the Accountancy Act. The terms of the Stipulation and Consent Order required Respondent to appear before the Board; pay 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; proof of completion of continuing education; and censure. Ms. Harmon moved, and Mr. DeFries seconded, to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Ms. Wondra not participating.

5. OTHER:

Mr. Dunn commented that he would be attending the NASBA Annual Meeting conference in Orlando and would most likely have information to update the Board on at the next meeting.

6. ADJOURN:

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

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