

**MINUTES OF THE KANSAS BOARD OF ACCOUNTANCY  
OCTOBER 27, 2023  
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 Jeff Bottenberg, Public Member; S. Lucky DeFries, Public Member; Trina Harmon, CPA; John Helms, 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 Fernando Corpus.

Mr. Dunn welcomed Trina Harmon, CPA, the newest member of the Board.

**B. CONSENT CALENDAR:**

**1-3.** The Board reviewed the minutes of the August 18, 2023 meeting; certificates/permits to practice; firm registrations; and the September 30, 2023 financials. Mr. DeFries 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:** Ms. Wondra moved, and Mr. Helms seconded, to ratify the exam scores for the period 8.6.23 to 9.30.23. Upon a vote, the motion carried.

**B. REQUEST FROM CALEB HUDSPETH FOR WAIVER OF 2 HOURS OF WRITTEN AND ORAL COMMUNICATIONS:** Mr. Dunn recused himself from this matter. Pursuant to K.A.R. 74-2-7(g) the Board reviewed a request from Caleb Hudspeth for a waiver of 2 hours of written and oral communications to sit for the CPA exam. After discussion, Ms. Wondra moved and Mr. DeFries seconded to approve the request for waiver, based upon Mr. Hudspeth's work experience. Upon a vote, the motion carried, with Mr. Dunn not participating.

**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. VONFELDT, BAUER & VONFELDT, CHARTERED REQUEST FOR WAIVER OF PEER REVIEW:** Ms. Wondra recused herself from this matter. Aaron VonFeldt appeared virtually before the Board to request a waiver of his firm's Peer Review for the reason that the firm had sold to another firm effective November 1, 2023. After discussion, Mr. DeFries moved, and Mr. Helms seconded for the Board to go into closed session to deliberate the matter.

When the board reconvened, Mr. Helms moved, and Mr. Dunn seconded to deny the request for waiver of the firm's peer review. Upon a vote, the motion carried, with Ms. Wondra not participating.

**C. REQUEST FROM OWLFI CPA LLC FOR AN EXTENSION OF PEER REVIEW:** Kelly Klusman appeared virtually before the Board to request an extension of his firm's peer review due date from 9.30.23 to 12.31.23. After discussion, Mr. Helms moved, and Ms. Harmon seconded to extend the due date to 12.29.23, with no further extensions. Upon a vote, the motion carried.

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

**A. DARIN RANDALL CRULL & DARIN R. CRULL, CPA, LLC STIPULATION AND CONSENT ORDER:** Mr. Dunn, the investigative Board member in this matter, recused himself. Mr. Crull appeared virtually and on behalf of his firm. This matter was before the Board for approval of a Stipulation and Consent Order reinstating Darin R. Crull, CPA, LLC's firm registration and Darin Randall Crull's practice privilege. The terms of the Stipulation and Consent Order required Respondents to appear before the Board; Respondents to pay costs, pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees; Respondents are prohibited from performing or offering to perform any attest services for Kansas clients without first obtaining the express written approval of the Board, however the Firm will be allowed to accept and issue reports with respect to nonprofit audit engagements only, subject to pre-issuance review by a reviewer pre-approved by the Board. After discussion, Mr. DeFries moved, and Mr. Bottenberg seconded to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Dunn not participating.

Mr. Bottenberg moved, and Mr. DeFries 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.

**B. MELISSA D. GOETZ, CPA STIPULATION AND CONSENT ORDER:** Mr. Gillespie, the investigative Board member in this matter, recused himself. Ms. Goetz 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 had failed to maintain the requirements to renew her permit. The terms of the Stipulation and Consent Order required Respondent to appear

before the Board; Respondent to pay a fine in the amount of \$1,000.00 and 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. Helms moved, and Ms. Wondra seconded, to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Gillespie not participating.

**C. KEITH A. LOVE, CPA STIPULATION AND CONSENT ORDER:** Mr. Dunn, the investigative Board member assigned to this matter, recused himself. Mr. Love was not required to appear 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 had failed to comply with the requirements of permit renewal, resulting in surrender of his CPA certificate and permit, which shall be treated as revocation; payment of 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. After discussion Ms. Wondra moved, and Mr. DeFries seconded to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Dunn not participating.

**D. MICHAEL J. MCINERNEY, CPA & MICHAEL J. MCINERNEY, CPA, LLC STIPULATION AND CONSENT ORDER:** Mr. Dunn, the investigator in this matter, recused himself. Mr. McInerney appeared virtually and on behalf of the firm, along with his legal counsel, Joel Krieger. This matter was before the Board for approval of a Stipulation and Consent Order arising from an investigation and subsequent determination that Respondent Firm committed a willful violation of a rule of professional conduct and Respondent 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 Firm to pay a fine in the amount of \$1000.00 and costs, pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees; and censure of both parties. After discussion, Mr. DeFries moved, and Ms. Wondra seconded to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Dunn not participating.

Mr. Bottenberg moved, and Mr. DeFries 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.

**E. JOE P. MCNAIR, Jr., CPA and MCNAIR AND SPANGLER, LLC STIPULATION AND CONSENT ORDER:** Mr. Helms, the investigator in this matter, recused himself. Mr. McNair 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 McNair had been practicing without a valid permit to practice, and Respondent Firm had violated the act, failing to comply with K.S.A 1-308. The terms of the Stipulation and Consent Order required Respondents to appear before the Board; Respondent McNair to pay a fine in the amount of \$750.00; Respondents to pay costs, pursuant to K.S.A. 1-206, to include attorney's

fees and court reporter fees; and censure of both parties. After discussion, Mr. DeFries moved, and Ms. Wondra seconded to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Helms not participating.

**F. DAVID D. MITCHELL, CPA STIPULATION AND CONSENT ORDER:** Mr. Dunn, the investigator in this matter, recused himself. Mr. Mitchell 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 had failed to maintain the requirements to renew his permit. The terms of the Stipulation and Consent Order required Respondent to appear before the Board; 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; completion of continuing education and censure. After discussion, Ms. Wondra moved, and Mr. Bottenberg seconded to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Dunn not participating.

**G. JOSEPH B. MORROW, CPA STIPULATION AND CONSENT ORDER:** Mr. Dunn, the investigator in this matter, recused himself. Mr. Morrow 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 had failed to maintain the requirements to renew 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 \$750.00 and 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 Ms. Harmon seconded to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Dunn not participating.

**H. RICK J. YAUSSI, CPA STIPULATION AND CONSENT ORDER:** Mr. Helms, the investigator in this matter, recused himself. Mr. Yausi appeared virtually. This matter was before the Board for approval of a Stipulation and Consent Order arising from an investigation and subsequent determination that Respondent had failed to maintain the requirements to renew his permit. The terms of the Stipulation and Consent Order required Respondent to appear before the Board; 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. After discussion, Mr. DeFries moved, and Ms. Harmon seconded to approve the Stipulation and consent Order. Upon a vote, the motion carried, with Mr. Helms not participating.

**IN THE MATTER OF CHARLES ALLEN, CPA and CHARLES ALLEN, CPA, LLC MOTION TO DETERMINE COSTS PURSUANT TO K.S.A. 1-206:** Mr. Dunn, the investigator in his matter, recused himself. Mr. Allen did not appear. This matter was before the Board to determine the amount of costs to be assessed if any, in the case titled In the matter of Charles Allen, CPA and Charles Allen, CPA, LLC. After review, Mr. Bottenberg moved, and Mr. DeFries seconded to approve the motion and directed Respondent Charles Allen to pay to the Board the sum of \$5,914.40 in accordance with K.S.A. 1-206. Upon a vote, the motion carried, with Mr. Dunn not participating.

**IN THE MATTER OF ELIJAH C. TUTTLE, MOTION TO DETERMINE COSTS:** Mr. Dunn, the investigator in this matter, recused himself. Mr. Tuttle appeared virtually. This matter was before the Board to determine the amount of costs to be assessed if any, in the case titled In the Matter of Elijah C. Tuttle. . After review, Mr. DeFries moved, and Ms. Wondra seconded for the Board to go into closed session to deliberate the matter. Upon a vote, the motion carried, with Mr. Dunn not participating.

When the Board reconvened, Mr. Bottenberg moved, and Mr. DeFries seconded that the Board understands the amount of time that disciplinary counsel and general counsel put into the case; two days of hearings; numerous exhibits; extensive testimony; and that the Board's motion is reasonable. Mr. Tuttle engaged in conduct reflecting adversely on his fitness to practice certified public accountancy; however, the Board is also cognizant of Mr. Tuttle's statement that he cannot afford at this to pay the costs. Therefore, beginning January 1, 2024, Mr. Tuttle is to pay \$4,767.40 in total for costs, to be paid in twelve equal installments with the first installment due on the 1st day of January 2024, and installments due on or before the 1<sup>st</sup> day of each month thereafter until such time as the costs are paid in full. Upon a vote, the motion carried, with Mr. Dunn not participating.

**5. OTHER:**

There was no other business to discuss.

**6. ADJOURN:**

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

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