

**MINUTES OF THE KANSAS BOARD OF ACCOUNTANCY  
OCTOBER 25, 2019  
LONDON STATE OFFICE BUILDING, ROOM 556A  
TOPEKA, KS**

**1. ADMINISTRATIVE MATTERS:**

**A. CALL TO ORDER:**

John R. Helms, CPA, Chair, called the meeting to order. Other Board members in attendance were Jeffery S. Bottenberg, Public Member; Corlene R. Lange, CPA; Kathryn J. Mitchell, CPA; Meredith Richey, Public Member; Sean P. Weaver, CPA; and Julie A. Spiegel, CPA. Also in attendance was Susan L. Somers, Executive Director; Randall J. Forbes, Disciplinary Counsel to the Board; Darin M. Conklin General Counsel to the Board; Jay Langley and Rita Barnard, on behalf of the Kansas Society of CPAs; Travis Marfield, CPA and Joyce Schartz, of the Public Accountants Association.

**B. CONSENT CALENDAR:**

1-3. The Board reviewed the minutes of the August 23, 2019 meeting; reciprocity certificates/permits to practice; firm registrations; and the September 30, 2019 financials. Mr. Weaver moved, and Ms. Lange seconded to approve the Consent Calendar. Upon a vote, the motion carried.

**2. CPA EXAM:**

A. The Board reviewed the exam scores for the July/August/September 2019 exam window. After review, Ms. Mitchell moved, and Ms. Richey seconded to ratify the grades. Upon a vote, the motion carried.

B. The Board reviewed the exam statistics for third quarter of 2019. No action was required to be taken.

C. The Board reviewed the Q2 2019 Candidate Care Report. No action was required to be taken.

D. The Board reviewed the Q3 CPA Exam Performance Summary. No action was required to be taken.

E. The Board gave consideration to whether an MBA course offered by Pittsburg State University, specifically Acctg 815 Financial Statement Auditing/Seminar in Auditing, would fulfill audit course requirement codified in K.A.R 74-2-7. After discussion and review, Mr. Weaver moved, and Mr. Bottenberg seconded, that the educational course in question did not fulfill the audit course requirement to sit for the CPA exam as codified in K.A.R. 74-2-7. Upon a vote, the motion carried, with Ms. Spiegel not voting.

**3. CPE/PERMIT 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 the results of the continuing education audit. Ms. Somers reported that the number of adjustments and noncompliance remained primarily the same over the past few years. No action was required to be taken.

C. The Board reviewed a list of individuals who had notified the Board that they were not renewing their permits, or that the Board could not locate. No action was required to be taken.

**4. PUBLIC HEARING ON REGULATION AMENDMENT:**

**AT 9:30 AM, UPON MOTION OF MR. BOTTENBERG, SECONDED BY MS. MITCHELL, THE REGULAR MEETING WAS RECESSED IN ORDER TO HOLD A PUBLIC HEARING ON REGULATION AMENDMENTS. UPON A VOTE, THE MOTION CARRIED.**

Mr. Helms convened the public hearing to consider an amendment to K.A.R. 74-1-3.

Public attendees of the meeting were Jay Langley, CPA, Rita Barnard, Kansa Society of CPAs; Travis Marfield, CPA and Joyce Schartz, Public Accountants Association; Ellen Ainsworth, CPA; Stephanie Spencer, CPA; Austin Wingerson, CPA; and Sandra Worsham, CPA.

Ms. Somers reported that she had received no comments from the public or the Joint Rules and Regulations Committee.

Mr. Helms then closed the public hearings.

**MR. BOTTENBERG MOVED AND MS. MITCHELL SECONDED TO RECONVENE THE REGULAR BOARD MEETING. UPON A VOTE, THE MOTION CARRIED.**

Ms. Somers was instructed to take a roll call vote of the Board members for the adoption of the regulations. All Board members voted in favor of the proposed regulation amendment. Mr. Bottenberg moved, and Ms. Mitchell seconded to adopt the proposed regulation amendment to K.A.R. 74-1-3. Upon a vote, the motion carried and the regulation was declared to be adopted.

**5. HEARINGS AND OTHER DISCIPLINARY MATTERS:**

**A. ELLEN MARIE AINSWORTH, CPA & AINSWORTH ACCOUNTING & TAX SERVICES, P.A., STIPULATION AND CONSENT ORDER:** Sean Weaver, the investigator in this matter, recused himself. Randall J. Forbes appeared on behalf of the Board. Ms. Ainsworth appeared in person and on behalf of her firm. This matter

was before the Board for consideration of a Stipulation and Consent Order arising from an investigation and subsequent determination that Respondents failed to cooperate in a Board investigation. The terms of the Stipulation and Consent Order directed Respondents to appear before the Board; Respondent Firm to pay a fine in the amount of \$500; Respondent Ainsworth to pay costs pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees; censure of both Respondent and Respondent Firm; and Respondents are not to perform or offer to perform any attest services until further order of the Board. After discussion, Ms. Bottenberg moved, and Ms. Richey seconded to accept the Stipulation and Consent Order, with Mr. Weaver not participating.

**B. MICHAEL D. KATZMAN, CPA AND MDK, CPA, PC STIPULATION AND CONSENT ORDER:** This matter will be heard at the December 6, 2019 meeting.

**C. AUSTIN LANE WINGERSON, CPA; MINDTAP CONSULTING, INC. AND ALW MANAGEMENT, INC. STIPULATION AND CONSENT ORDER:** Jeffery Bottenberg, the investigator in this matter, recused himself. Randall J. Forbes appeared on behalf of the Board. Mr. Wingerson appeared in person and on behalf of the firms. This matter was before the Board for consideration of a Stipulation and Consent Order arising from an investigation and subsequent determination that Respondent Firms engaged in the practice of certified public accountancy without valid firm registrations and Respondent violated statutes governing the practice of certified public accountancy. The terms of the Stipulation and Consent Order directed Respondents 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; Respondent Firms to each pay a fine in the amount of \$500.00; approval of Respondent Firms' applications for firm registration; and censure of Respondent and Respondent Firms. After discussion, Ms. Mitchell moved, and Ms. Richey seconded to accept the Stipulation and Consent Order. Upon a vote the motion carried, with Mr. Bottenberg not participating.

**D. JENNIFER K. BURTCH, CPA STIPULATION AND CONSENT ORDER:** Kathryn Mitchell, CPA, the investigator in this matter, recused herself. Ms. Burtch appeared in person. This matter was before the Board for consideration of a Stipulation and Consent Order arising from an investigation and subsequent determination that Respondent engaged in the practice of certified public accountancy without holding a valid permit to practice. The terms of the Stipulation and Consent Order directed Respondent to appear before the Board; 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 incurred in the matter; censure; and approval of Respondent's application for renewal of her permit to practice as a certified public accountant in Kansas. After discussion, Mr. Weaver moved, and Ms. Spiegel seconded to accept the Stipulation and Consent Order. Upon a vote the motion carried, with Ms. Mitchell not participating.

**E. DAVID EARL DECKERT, CPA & DECKERT FINANCIAL, LLC STIPULATION AND CONSENT ORDER:** Jeffery Bottenberg, the investigator in this matter, recused himself. 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 engaged in the practice of certified public accountancy without a lawful firm registration and that Respondent engaged in conduct reflecting adversely on his fitness to practice certified public accountancy. The terms of the Stipulation and Consent Order directed Respondents to appear before the Board; Respondent 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 incurred in the matter; Respondent Firm to pay a fine in the amount of \$250.00; approval of Respondent Firm's application for firm registration; and censure of Respondents. After discussion, Ms. Lange moved, and Mr. Weaver seconded, to accept the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Bottenberg not participating.

**F. JEFFREY J. MCMULLEN, CPA STIPULATION AND CONSENT ORDER:**

Ms. Mitchell, the investigator in this matter, recused herself. Randall J. Forbes appeared on behalf of the Board. Mr. McMullen appeared 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 had committed fraud, dishonesty or deceit in obtaining a permit to practice; failure to maintain the CE requirements for renewal of his permit to practice; and conduct reflecting adversely on his fitness to practice certified public accountancy for committing an act discreditable to the profession. The terms of the Stipulation and Consent Order directed Respondent to appear before the Board; Respondent 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 incurred in the matter; and censure. After discussion, Mr. Weaver moved, and Mr. Bottenberg seconded for the Board to go into closed session to deliberate the matter. Upon a vote, the motion carried, with Ms. Mitchell not participating.

When the Board reconvened, Mr. Weaver moved, and Ms. Lange seconded, to accept the Stipulation and Consent Order. Upon a vote, the motion carried with Ms. Mitchell not participating.

**G. STEPHANIE L. SPENCER, CPA AND S2 ACCOUNTING & TAX SERVICES, LLC STIPULATION AND CONSENT ORDER:**

John Helms, the investigator in this matter, recused himself. Ms. Spencer appeared in person 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 Firm had practiced certified public accountancy without a valid firm registration; and that Respondent willfully violated a rule of professional conduct in not complying with applicable professional standards and engaged in conduct reflecting adversely on her fitness to practice certified public accountancy. The terms of the Stipulation and Consent Order required Respondents to appear before the Board; Respondent shall pay a fine in the amount of \$1,000 and costs, to include attorney's fees and court reporter fees; Respondent to obtain 8 hours of CE in compilation and review services to include financial statement preparation engagements; Respondent Firm to pay a fine in the amount of \$500; censure of Respondents; and approval of Respondent Firm's application for firm registration. After discussion, Ms. Lange moved, and Mr. Bottenberg seconded to go into closed session to deliberate the matter. Upon a vote, the motion carried, with Mr. Helms not participating.

When the Board reconvened, Ms. Lange moved, and Ms. Mitchell seconded, to accept the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Helms not participating.

**H. SANDRA GOODWIN-WORSHAM, CPA AND WORSHAM ACCOUNTING SERVICES, LLC STIPULATION AND CONSENT ORDER:** Mr. Bottenberg, the investigator in this matter, recused himself. Ms. Goodwin-Worsham appeared in person 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 Firm had engaged in the practice of certified public accountancy without being registered with the Board; and Respondent engaged in conduct reflecting adversely on her fitness to practice certified public accountancy. The terms of the Stipulation and Consent Order required Respondents 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; Respondent Firm to pay a fine in the amount of \$500.00; censure of Respondents; and approval of Respondent Firm's application for firm registration. After discussion, Mr. Weaver moved, and Ms. Mitchell seconded, to accept the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Bottenberg not participating.

**I. ALL FIGURED OUT, LLC FINAL ORDER:** Respondent appeared in person by Betsy Teegardin. Randall J. Forbes appeared on behalf of the Board. This matter was before the Board for consideration of Respondent's application for firm registration. The Board determined that use of the firm name "All Figured Out, LLC" would violate K.S.A. 1-316(c) and K.A.R. 74-5-406(a) and (d), as the fictitious firm name is intended or is likely to create a false or unjustified expectation of favorable results.

After discussion, Ms. Lange moved, and Ms. Mitchell seconded to go into closed session to deliberate the matter. Upon a vote, the motion carried, with Mr. Helms not participating.

When the Board reconvened, Mr. Bottenberg moved, and Ms. Richey seconded, to deny the registration, pursuant to K.S.A. 1-312; K.S.A. 1-316; and K.A.R. 74-5-406. Upon a vote, the motion carried, with Mr. Helms not participating.

**J. EDWARD FRANCIS HALPIN, CPA & EFH TAX MANAGEMENT, INC. F/K/A/ EFH CAPITAL MANAGEMENT, INC. STIPULATION AND CONSENT ORDER:** Ms. Mitchell, the investigator in this matter, recused herself. Mr. Halpin appeared in person and behalf of his 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 engaged in the practice of certified public accountancy without being registered with the Board; 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 to pay a fine in the amount of \$1,500 and costs, pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees; Respondent Firm to pay a fine in the amount of \$1,500.00; censure of Respondents; and approval of Respondent Firm's application for firm registration. After discussion, Mr. Weaver moved, and Ms.

Spiegel seconded, to accept the Stipulation and Consent Order. Upon a vote, the motion carried, with Ms. Mitchell not participating.

**K. ARMANINO, LLP STIPULATION AND CONSENT ORDER:** Mr. Helms, the investigator in this matter, recused himself. Randall J. Forbes appeared on behalf of the Board. Respondent appeared by telephone by Paul Peterson, CPA. This matter was before the Board for approval of a Stipulation and Consent Order arising from Respondent's application for firm registration submitted following the issuance of a Summary Order of Revocation relative to Respondent's failure to timely comply with Peer Review. The terms of the Stipulation and Consent Order required Respondent to appear by telephone; payment of 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; censure; approval by the Board of the application for firm registration; and compliance with the Summary Order. After discussion, Ms. Mitchell moved, and Mr. Bottenberg seconded to accept the Stipulation and Consent Order with an amendment to paragraph 7.(d) to include "in process letter or" after the words "October 25, 2019 a current peer review". Upon a vote, the motion carried, with Mr. Helms not participating.

**L. ASSURE PROFESSIONAL, LLC STIPULATION AND CONSENT ORDER:** Mr. Helms, the investigator in this matter, recused himself. William Holeman appeared by telephone on behalf of the firm. This matter was before the Board for approval of a Stipulation and Consent Order that arose from an investigation and subsequent determination that Respondent had failed to timely comply with Peer Review. The terms of the Stipulation and Consent Order required Respondent to appear by telephone; payment of 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. Bottenberg moved, and Ms. Mitchell seconded to accept the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Helms not participating.

**M. GENSKE MULDER & COMPANY, LLP STIPULATION AND CONSENT ORDER:** Ms. Mitchell, the investigator in this matter, recused herself. Daniel Tevis, CPA, appeared by telephone on behalf of the firm. This matter was before the Board for approval of a Stipulation and Consent Order arising from Respondent's application for firm registration submitted following the issuance of a Summary Order of Revocation relating to Respondent's failure to timely comply with Peer Review. The terms of the Stipulation and Consent Order required Respondent to appear by telephone; payment of 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; censure; approval of the application for firm registration; and compliance with the Summary Order. After discussion, Mr. Weaver moved, and Ms. Richey seconded to accept the Stipulation and Consent Order. Upon a vote, the motion carried, with Ms. Mitchell not participating.

**N. BOYCE W. SOWARD, CPA STIPULATION OF COSTS:** Ms. Mitchell, the investigator in this matter, recused herself. Randall J. Forbes appeared on behalf of the Board. This matter was before the Board for acceptance of a Stipulation of Costs agreed to by the parties in the matter of Boyce Soward Case No. 2019-59 and 2019-42 in the amount of \$1,498.40. After discussion, Ms. Lange moved, and Mr. Weaver

seconded, to accept the Stipulation of Costs. Upon a vote, the motion carried, with Ms. Mitchell not participating.

**5. OTHER:**

Mr. Helms and Ms. Somers reported that they would be attending NASBA's Annual Meeting in Boston where the discussion of the evolution of the CPA profession would be discussed.

Further discussion was had regarding the increase in discipline involving firms that are not registered with the Board. Ms. Somers was asked to include information regarding firm registration with the permit renewal instructions.

**6. ADJOURN**

Upon motion of Mr. Weaver, and seconded by Mr. Bottenberg, the meeting was adjourned. Upon a vote, the motion carried.

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