

**MINUTES OF THE KANSAS BOARD OF ACCOUNTANCY**  
**NOVEMBER 9, 2021**  
**9:00 AM**  
**VIRTUAL MEETING—KANSAS ADMINISTRATIVE PROCEDURES ACT**  
**HEARINGS ONLY**

**1. CALL TO ORDER:** James F. Gillespie, CPA, Chair, called the meeting to order for the sole purpose of disciplinary hearings. Other Board members in attendance virtually were Meridith Bihuniak, CPA; Jeff Bottenberg, Public Member; S. Lucky DeFries, Public Member; John Helms, CPA; Julie Spiegel, CPA; and Sean Weaver, 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.

**HEARINGS AND DISCIPLINARY ACTIONS:**

**GRACE ANNE FRIEDEL, CPA; FRIEDEL CONSULTING, LLC STIPULATION AND CONSENT ORDER:** Respondent Firm engaged in the practice of certified public accountancy without a valid Kansas firm registration constituting a violation of the Accountancy Act. Respondent Friedel was found to have committed a willful violation of a rule of professional conduct and engaged in conduct reflecting adversely on her fitness to practice certified public accountancy. The Stipulation as approved required appearance by Respondent Friedel before the Board; payment of a fine by Respondent Friedel in the amount of \$1,000, plus costs, to include attorney's fees and court reporter fees; denial of application for firm registration; approval of Respondent Friedel's applications for certificate and permit; and censure of Respondent Friedel.

**REBECKA BROOKE JENSEN STIPULATION AND CONSENT ORDER:** Practicing without a valid Kansas permit constituting a violation of the act and commission of a willful violation of a rule of professional conduct. The Stipulation as approved required Respondent's appearance before the Board; payment of a fine in the amount of \$500, plus costs, to include attorney's fees and court reporter fees; approval of application for permit renewal; and censure.

**AMY L. CHANDLER, CPA; AMY CHANDLER, CPA, LLC STIPULATION AND CONSENT ORDER:** Respondent Firm engaged in the practice of certified public accountancy without a valid firm registration constituting a violation of the Accountancy Act. Respondent Chandler was found to have committed a willful violation of a rule of professional conduct and engaged in conduct reflecting adversely on her fitness to practice certified public accountancy. The Stipulation as approved required Respondent Chandler to appear before the Board; Respondents to pay a fine in the amount of \$750.00, plus costs, to include attorney's fees and court reporter fees; approval of Respondent Firm's application for firm registration; and censure of Respondents.

**ELLIOT LEON JENSEN, CPA STIPULATION AND CONSENT ORDER:** Practicing without a Kansas permit constituting a violation of the Accountancy Act and a willful violation of a rule of professional conduct. The Stipulation as approved required Respondent's appearance before the Board; payment of a fine in the amount of \$500.00, plus costs, to include attorney's fees and court reporter fees; approval of application for permit renewal; and censure.

**AMY L. LANE; AMY L. LANE, CPA, LLC STIPULATION AND CONSENT ORDER:** Respondent Lane engaged in the practice of certified public accountancy without a Kansas certificate and permit constituting a violation of the Accountancy Act, willfully violated a rule of professional conduct, and engaged in conduct reflecting adversely on her fitness to practice certified public accountancy. Respondent Firm was deemed to have engaged in the practice of certified public accountancy without a valid Kansas firm registration constituting a violation of the Accountancy Act and failed to meet the requirements of K.S.A. 1-308. The Stipulation as approved required Respondent Lane to appeal before the Board; Respondents to pay a fine in the amount of \$1,000, plus costs, to include attorney's fees and court reporter fees; approval of Respondent Lane's applications for Kansas certificate and permit, approval of Respondent Firm's application for firm registration; and censure of Respondents.

**GUY E. MARTIN, CPA; GUY E. MARTIN, CPA P.C. STIPULATION AND CONSENT ORDER:** Respondent Martin engaged in the practice of certified public accountancy without a valid permit to practice constituting a violation of the Accountancy Act and committed a willful violation of a rule of professional conduct. Respondent Firm failed to meet the requirements of K.S.A. 1-308. The Stipulation as approved required Respondent Martin to appear before the Board; Respondents to pay a fine in the amount of \$1,000, plus costs, to include attorney's fees and court reporter fees; approval of Respondent's application for permit; and censure of Respondents.

**ADAM BROWNE, CPA STIPULATION AND CONSENT ORDER:** Obtaining renewal of a Kansas permit by fraud, dishonesty, or deceit; failure to maintain the requirements to obtain a permit; willful violation of a rule of professional conduct; and engaging in conduct reflecting adversely on his fitness to practice certified public accountancy. The Stipulation as approved required Respondent to appear before the Board; payment of a fine in the amount of \$1,000, plus costs, to include attorney's fees and court reporter fees; completion of 53 hours of continuing education; imposition of mandatory continuing education audit for 3 consecutive renewal periods; and censure.

**BRETTON R. VICKERS, CPA; VICKERS & COMPANY, CPA'S, P.A. STIPULATION AND CONSENT ORDER:** Respondent Vickers engaged in the practice of certified public accountancy without a valid permit constituting a violation of the Accountancy Act and a willful violation of a rule of professional conduct. Respondent Firm failed to meet the requirements of K.S.A. 1-308. The Stipulation as approved required Respondent Vickers to appear before the Board; Respondents to pay a fine in the amount of \$1,000, plus costs, to include attorney's fees and court reporter fees; approval of Respondent Vickers application for permit renewal; and censure of Respondents.

**R. TODD LAYTHAM; R. TODD LAYTHAM, CPA, LLC STIPULATION AND CONSENT ORDER:** Respondent Laytham engaged in the practice of certified public accountancy without a Kansas certificate and permit constituting a violation of the Accountancy Act, willfully violated a rule of professional conduct, and engaged in conduct reflecting adversely on his fitness to practice certified public accountancy. Respondent Firm engaged in the practice of certified public accountancy without a valid Kansas firm registration constituting a violation of the Accountancy Act and failed to meet the requirements of K.S.A. 1-308. The Stipulation as approved required Respondent Laytham to appear before the Board; Respondents to pay a fine in the amount of \$1,500, plus costs, to include attorney's fees and court reporter fees; approval of Respondent Laytham's application for Kansas certificate and permit; approval of Respondent Firm's application for firm registration; and censure of Respondents.

**KENNETH N. LATSHAW, CPA; LATSHAW FINANCIAL SERVICES, LLC STIPULATION AND CONSENT ORDER:** Respondent Latshaw 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 Firm engaged in the practice of certified public accountancy without a valid firm registration constituting a violation of the Accountancy Act. The Stipulation as approved required Respondent Latshaw to appear before the Board; Respondents to pay a fine in the amount of \$1,500, to include attorney's fees and court reporter fees; approval of Respondent Latshaw's application for permit renewal; approval of Respondent Firm's application for firm registration; and censure of Respondents.

**JUSTIN VISE, CPA; VISE FINANCIAL LLC STIPULATION AND CONSENT ORDER:** Respondent Vise committed willful violation of rules of professional conduct and engaged in conduct reflecting adversely on his fitness to practice certified public accountancy. Respondent Firm engaged in the practice of certified public accountancy without a valid Kansas firm registration. The Stipulation as approved required Respondent Vise to appear before the Board; Respondents to pay a fine in the amount of \$1,500, plus costs, to include attorney's fees and court reporter fees; approval of Respondent Vise's application for permit renewal; approval of Respondent Firm's application for firm registration; and censure of Respondents.

**STEVEN R. HOWARD STIPULATION AND CONSENT ORDER:** Practicing without a valid Kansas certificate and permit constituting a violation of the Accountancy Act, willful violation of a rule of professional conduct and engaging in conduct reflecting adversely on his fitness to practice certified public accountancy. The Stipulation as approved required Respondent to appear before the Board; payment of a fine in the amount of \$1,000, plus costs, to include attorney's fees and court reporter fees; suspension of Kansas certificate and permit for a period of fifteen (15) months; conditions on reinstatement; and censure.

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

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