

**MINUTES OF THE KANSAS BOARD OF ACCOUNTANCY  
DECEMBER 3, 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; S. Lucky DeFries, Public Member; John Helms, CPA; Julie Spiegel, CPA; and 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; Natasha Schamberger and 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 October 22, 2021 meeting; certificates/permits to practice; firm registrations; and the October 31, 2021 financials. Mr. DeFries moved, and Ms. Bihuniak 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 October 12, 2021 to November 13, 2021. Mr. Helms moved, and Mr. Weaver seconded, to ratify the scores. Upon a vote, the motion unanimously carried.

B. The Board reviewed the Q3 2021 Candidate Care Report. No action was required to be taken.

C. The Board reviewed the Q3 2021 Candidate Performance Summary. 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. The Board reviewed a list of firms who had notified the Board that they were not renewing their firm registrations for 2022. No action was required to be taken.

**4. DISCIPLINARY ACTIONS:**

**A. JOSEPH A. KOBILARCSIK, CPA AND JOSEPH A. KOBILARCSIK, CHARTERED STIPULATION AND CONSENT ORDER:** Mr. Weaver, the investigator, and Mr. Gillespie recused themselves from this matter. Mr. Kobilarczik 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 Respondents had failed to comply with applicable professional standards. The terms of the Stipulation and Consent Order required Respondents to appear before the Board; Respondent Firm to pay costs pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees; and censure of Respondents. In addition, Respondents are to notify the Board of intent to perform attest and/or compilation services in advance of their provision of such services; and shall undergo a preissuance review of all attest and compilation services by a reviewer pre-approved by the Board. After discussion, Mr. Bottenberg moved, and Mr. Helms seconded to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Weaver and Mr. Gillespie not participating. Thereafter, Mr. Bottenberg moved, and Mr. Helms seconded for the Board to close those portions of the record as required pursuant to K.S.A. 1-501. Upon a vote, the motion carried, with Mr. Weaver and Mr. Gillespie not participating.

**5. OTHER:**

Mr. Bottenberg moved, and Mr. Weaver seconded for the Board to proceed into executive session for a period of 15 minutes, pursuant to K.S.A. 75-4319(b)(2) for consultation with legal counsel regarding the interpretation of the Board's Statutes and Regulations. Upon a vote, the motion carried.

When the Board reconvened, Mr. Bottenberg moved, and Mr. Weaver seconded for the Board to proceed into executive session for a period of 20 minutes pursuant to K.S.A. 75-4319(b)(2) for consultation with legal counsel regarding the interpretation of the Board's Statutes and Regulations. Upon a vote, the motion carried.

**6. ADJOURN**

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

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