

**MINUTES OF THE KANSAS BOARD OF ACCOUNTANCY
DECEMBER 8, 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 S. Lucky DeFries, Public Member; Trina Harmon, CPA; John Helms, CPA; James Gillespie, 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.

B. CONSENT CALENDAR:

1-3. The Board reviewed the minutes of the October 27, 2023 meeting; certificates/permits to practice; firm registrations; and the November 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 10.1.23 to 11.22.23. Upon a vote, the motion carried.

B. Q3 CANDIDATE CARE REPORT: The Board reviewed the Q3 2023 Candidate Care Report. No action was required to be taken.

C. REQUEST FROM SELENA GILLESPIE-TOMMER FOR EXTENSION OF EXPIRED EXAM SCORE: Mr. DeFries recused himself from this matter. Pursuant to K.A.R. 74-1-3(f) the Board reviewed a request from Ms. Gillespie-Tommer for an extension of time within which to successfully complete all sections of the CPA Exam by allowing credit for her CPA Exam audit section score. The audit score expired on 12.31.2020. After discussion, Mr. Helms moved, and Ms. Wondra seconded to go into executive session for fifteen minutes until 9:35 a.m. to deliberate the merits of Ms. Gillespie-Tommer's request. Upon a vote, the motion carried, with Mr. DeFries not participating.

When the Board reconvened, Ms. Harmon moved, and Mr. Gillespie seconded, to deny Ms. Gillespie-Tommer's request for extension. Upon a vote, the motion carried with Mr. DeFries not participating.

D. Q3 2023 CANDIDATE PERFORMANCE REPORT: The Board reviewed the Q3 2023 candidate performance report. 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. PLUS FOUR ACCOUNTING, LLC REQUEST FOR WAIVER OF PEER REVIEW: Dessie Stafford appeared virtually before the Board as the authorized representative of Plus Four Accounting, LLC to request a waiver of the firm's Peer Review for the reason that the firm closed effective November 1, 2023 and it did not want to incur the cost of Peer Review. After discussion, Mr. Dunn moved, and Mr. Helms seconded for the Board to go into executive session until 10:30 a.m. to deliberate the matter.

When the board reconvened, Mr. Dunn moved, and Mr. Helm's seconded to deny the request for waiver of the firm's peer review. Upon a vote, the motion carried.

4. HEARINGS/DISCIPLINARY ACTIONS:

A. ADAMS BROWN, LLC STIPULATION AND CONSENT ORDER: Mr. Gillespie, the investigative Board member in this matter, recused himself, as did Ms. Wondra. Ben Wilson appeared virtually on behalf of the firm. This matter was before the Board for approval of a Stipulation and Consent Order arising out of an investigation where it was determined that the firm had failed to notify the Board of a change of ownership in the firm; and used a non-CPA's name in an advertisement indicating that such individual was a CPA, thereby willfully violating a rule of professional conduct. 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; to pay costs, pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees; and censure. After discussion, Mr. Helms moved, and Ms. Harmon seconded to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Gillespie and Ms. Wondra not participating.

B. ADRIANA JANETH DOMINGUEZ, CPA STIPULATION AND CONSENT ORDER: Mr. Helms, the investigative Board member in this matter, recused himself. Ms. Dominguez 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 was practicing without a valid permit to practice; thereby willfully violating a rule of professional conduct. The terms of the Stipulation and Consent Order required Respondent to appear before the Board; Respondent to 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; approval of her permit renewal application, and censure. After

discussion, Mr. DeFries moved, and Mr. Gillespie seconded, to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Helms not participating.

C. GIFFORD & COX, LLC STIPULATION AND CONSENT ORDER: Mr. Dunn, the investigative Board member assigned to this matter, recused himself. Ty Cox 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 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 before the Board; pay a fine in the amount of \$1,000.00, plus 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 Mr. Gillespie seconded to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Dunn not participating.

D. FAYE H. JONES, CPA; FAYE H. JONES, CPA, P.A. STIPULATION AND CONSENT ORDER: Mr. Helms, the investigator in this matter, recused himself. Ms. Jones and Jennifer Jewell 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 Jones had continued to practice as a CPA without a valid permit to practice; that the Respondent Firm fell out of compliance with K.S.A. 1-308; that Respondent Firm had engaged in misleading advertising constituting a willful violation of the rules of professional conduct. The terms of the Stipulation and Consent Order required Respondents to appear before the Board; Respondent Jones to pay a fine in the amount of \$1,000.00; Respondent Firm to pay a fine in the amount of \$2,000.00; Respondents to pay costs, pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees; censure of both parties; and Respondent Firm was directed to change its name so that it was no longer misleading. 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.

E. KELLY J. KLUSMAN, CPA; OWLFI LLC STIPULATION AND CONSENT ORDER: Mr. Dunn, the investigator in this matter, recused himself. Mr. Klusman 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 the Respondent Klusman engaged in conduct reflecting adversely on his fitness to practice certified public accountancy and that Respondent Firm, failed to immediately notify the Board of the issuance of an attest report as is required in K.S.A. 1-501, and engaged in fraud, dishonesty or deceit in obtaining its firm registration through its failure to disclose its issuance of an attest report. 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 \$1,000.00; 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. Harmon seconded to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Dunn not participating.

F. KRAHENBILL CPA TAX SERVICES, LLC STIPULATION AND CONSENT

ORDER: Mr. Dunn, the investigator in this matter, recused himself. Ms. Krahenbill appeared virtually on behalf of the Respondent. 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 meet the non-CPA ownership requirements in K.S.A. 1-308 and failed to immediately notify the Board of the issuance of a review report in violation of K.S.A. 1-501. 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; censure; and to provide proof of compliance with K.S.A. 1-308. After discussion, Mr. DeFries moved, and Mr. Gillespie seconded to approve the Stipulation and Consent Order. 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. Gillespie moved, and Mr. Helms seconded, to adjourn the meeting. Upon a vote, the motion carried.

/s/ Susan L. Somers

Susan L. Somers, Executive Director