

**MINUTES OF THE KANSAS BOARD OF ACCOUNTANCY  
DECEMBER 4, 2020  
9:00 AM  
VIRTUAL MEETING**

**1. ADMINISTRATIVE MATTERS:**

**A. CALL TO ORDER:**

Julie A. Spiegel, CPA, Vice-Chair, called the meeting to order. Other Board members in attendance were Meridith Bihuniak, CPA; Jeff Bottenberg, Public Member; Jim Gillespie, CPA; John R. Helms, CPA; and Allison Koehn, Public Member. 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; Natasha Schamberg and Rita Barnard, on behalf of the Kansas Society of CPAs; and Joyce Scharz, of the Public Accountants Association.

**B. CONSENT CALENDAR:**

1-4. The Board reviewed the minutes of the October 23, 2020 meeting; certificates/permits to practice; firm registrations; and the October 31, 2020 financials. Mr. Gillespie moved, and Mr. Helms seconded to approve the Consent Calendar. Upon a roll call vote, the motion unanimously carried.

**2. CPA EXAM:**

A. The Board reviewed the CPA exam scores for October 10, 2020 to November 11, 2020. Mr. Gillespie moved, and Ms. Koehn seconded, to ratify the scores. Upon a roll call vote, the motion unanimously carried.

B. The Board reviewed the Q3 2020 Candidate Care Report. No action was required to be taken.

**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 a list of CPAs who had not renewed their permits by October 15, 2020. No action was required to be taken.

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

**A. NEIL BLEISH HEARING ON SUMMARY ORDER OF DENIAL OF APPLICATION FOR REINSTATEMENT OF PERMIT AND REQUEST FOR**

**REINSTATEMENT OF CERTIFICATE AND PERMIT:** This matter was postponed from the October 23, 2020 meeting. Mr. Bottenberg, the investigative Board member, recused himself from this matter. Mr. Bleish and his attorney, Lance Sandage, appeared virtually before the Board. This matter was before the Board for consideration of Respondent's application for reinstatement of his CPA certificate and permit which had previously been revoked, and for hearing on the merits of a previous Summary Order of Denial of reinstatement of his permit. After discussion, the Board, upon motion of Mr. Gillespie, seconded by Mr. Helms, went into closed session to deliberate the matter. When the Board reconvened, Mr. Helms moved, and Mr. Gillespie seconded, to deny the application for reinstatement of permit as a CPA as filed on May 18, 2020; deny the application for reinstatement of a CPA certificate dated November 2, 2020 and deny the application for reinstatement of permit received November 2, 2020; impose costs of the matter, to include attorney's fees and court reporter fees pursuant to K.S.A. 1-206 the amount of which shall be determined upon the filing of a motion by the Board staff and a hearing thereon. Upon a roll call vote, the motion unanimously carried, with Mr. Bottenberg not participating.

**B. KRISTOFER D. BORDEN, STIPULATION AND CONSENT ORDER:** Mr. Helms, the investigator, recused himself from this matter. Mr. Borden and his attorney, Gregory Lee, appeared virtually before the Board. 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 practiced in Kansas without a valid Kansas CPA certificate and permit to practice. The terms of the Stipulation and Consent Order required Respondent to appear before the Board; 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; and censure. Respondent's application for a CPA certificate is approved. After discussion, Mr. Gillespie moved, and Mr. Bottenberg seconded, to approve the Stipulation and Consent Order. Upon a roll call vote, the motion unanimously carried, with Mr. Helms not participating.

## **5. OTHER:**

**A. UPDATE ON PEER REVIEW TRANSITION TO OKLAHOMA SOCIETY OF CPAS:** Ms. Schamberger, of the KSPCA, informed the Board that after a delay in the AICPA allowing access to PRIMA to the Oklahoma Society of CPAs, that the OSCPA was now administering the Peer Reviews for Kansas. Ms. Somers reported that the process was working smoothly and properly, as was anticipated.

**B. DISCUSSION OF REMOTE TESTING FOR CPA EXAM:** The Board discussed the topic of remote testing as being touted by the AICPA and NASBA for delivery of the CPA exam and the proposed "Phased Approach" outlined by the AICPA. The Board expressed serious concerns about security, deliverability, equity, compelling need to offer remote testing, remote proctoring, impeding the credibility of the exam, to name a few concerns. After discussion, the Board instructed Ms. Somers to write a letter to Ken Bishop at NASBA expressing their concerns and reluctance to accept the concept of

remote testing at this time, due to extreme lack of information and proven comfort levels that address all of the issues raised by the Board.

**6. ADJOURN:**

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

/s/ Susan L. Somers

Susan L. Somers, Executive Director