

**MINUTES OF THE KANSAS BOARD OF ACCOUNTANCY
DECEMBER 6, 2019
LANDON STATE OFFICE BUILDING, ROOM 556A
TOPEKA, KS**

1. ADMINISTRATIVE MATTERS:

A. CALL TO ORDER:

Sean P. Weaver, CPA, Vice-Chair, called the meeting to order. Other Board members in attendance were Jeffery S. Bottenberg, Public Member; James F. Gillespie, CPA; Kathryn J. Mitchell, CPA; Meredith Richey, Public Member; 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; Natasha Schamberger and Rita Barnard, on behalf of the Kansas Society of CPAs; Travis Marfield, CPA and Joyce Schartz, of the Public Accountants Association; and Matt List, CPA, BKD, Wichita, KS.

The Board welcomed James F. Gillespie, CPA, to the Board who replaced Corlene Lange.

B. CONSENT CALENDAR:

1-3. The Board reviewed the minutes of the October 25, 2019 meeting; reciprocity certificates/permits to practice; firm registrations; and the November 30, 2019 financials. Ms. Richey moved, and Ms. Mitchell seconded to approve the Consent Calendar. Upon a vote, the motion carried.

2. CPA EXAM:

A. The Board reviewed the Q3 2019 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 request for extension of the Peer Review due date from Brian Ring, CPA and Ring Auditing and Accounting, whose Peer Review expired November 3, 2019. After discussion, Ms. Mitchell moved and Ms. Spiegel seconded to grant an extension to December 31, 2019, with no further extensions. Upon a vote, the motion carried. The Board also authorized Ms. Somers to write a letter to Mr. Ring acknowledging that this was his second Peer Review, and the second time that he had requested an extension either at or near the time of expiration and to remind him of the Board's position on requests for extensions of Peer Review.

4. HEARINGS AND OTHER DISCIPLINARY MATTERS:

A. BYRON FREDERICK BENSON, CPA & ACCOUNTS PAYABLE REVIEW, INC., STIPULATION AND CONSENT ORDER: John Helms., who was not present at the meeting, was the investigator in this matter. Randall J. Forbes appeared on behalf of the Board. Mr. Benson appeared in person and on behalf of his firm. This matter was before the Board for approval of a Stipulation and Consent Order arising from Respondents' request for a hearing following the issuance of a Summary Order of Revocation wherein it was alleged that Respondent Benson engaged in the practice of certified public accountancy without holding a valid permit to practice, and Respondent Firm failed to comply with K.S.A. 1-308. The terms of the Stipulation and Consent Order required Respondents to appear before the Board; Respondent Benson to pay a fine in the amount of \$1,500.00 and costs, pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees; and censure of Respondents. After discussion, Mr. Bottenberg moved, and Ms. Mitchell seconded to approve the Stipulation and Consent Order. Upon a vote, the motion carried.

B. DEREK AARON DOWELL, CPA & DOWELL TAX CONSULTING, L.L.C. STIPULATION AND CONSENT ORDER: Jeffery Bottenberg, the investigator in this matter, recused himself. Mr. Dowell appeared in person and on behalf of the firm. This matter was before the Board for consideration of a Stipulation and Consent Order arising from an investigation and subsequent determination that Respondent had engaged in the practice of certified public accountancy without a valid permit to practice and Respondent Firm failed to comply with K.S.A.1-308. The terms of the Stipulation and Consent Order required Respondents to appear before the Board; Respondent to pay a fine in the amount of \$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 \$250.00; censure of Respondents; and Respondent's application for renewal of his permit to practice as a CPA in Kansas was granted. After discussion, Ms. Richey moved, and Ms. Spiegel seconded to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Bottenberg not voting.

C. ARTHETTA FAYE LONG, CPA STIPULATION AND CONSENT ORDER: Kathryn Mitchell, the investigator in this matter, recused herself. Ms. Long appeared in person and with counsel, Jeffrey Wietharn. This matter was before the Board for consideration of a Stipulation and Consent Order arising from an investigation and subsequent determination that Respondent had failed to maintain the requirements to renew her permit and conduct reflecting adversely on her fitness to practice as a certified public accountant. Respondent had been previously disciplined for failure to maintain the requirements for renewal of her permit. The terms of the Stipulation and Consent Order directed Respondent to appear before the Board; 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; and censure. After discussion, Mr. Bottenberg moved, and Ms. Richey seconded to accept the Stipulation and Consent Order. Upon a vote the motion carried, with Ms. Mitchell not participating.

D. KEVIN SUMNER MCGREW, CPA AND WEALTH MANAGEMENT ADVISORS, INC. STIPULATION AND CONSENT ORDER: Jeffery Bottenberg, CPA, the investigator in this matter, recused himself. Mr. McGrew appeared in person and on behalf of Respondent Firm. Randall J. Forbes appeared on behalf of the Board. This matter was before the Board for consideration of a Stipulation and Consent Order arising from an investigation and subsequent determination that Respondent Firm engaged in the practice of certified public accountancy without holding a valid firm registration, Respondent had violated a provision of the Accountancy Act and Respondent Firm utilized a misleading firm name. The terms of the Stipulation and Consent Order directed Respondents to appear before the Board; Respondent to pay a fine in the amount of \$1,500.00 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 \$1,500.00; censure of Respondent and Respondent Firm; and Respondent Firm to change its name to that which is consistent with Kansas law on or before December 31, 2019; and approval of Respondent Firm's application for firm registration. After discussion, Ms. Mitchell moved, and Ms. Spiegel seconded to accept the Stipulation and Consent Order. Upon a vote the motion carried, with Mr. Bottenberg not participating.

E. DON ALBERT PETER, CPA 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 had engaged in the practice of certified public accountancy without a lawful permit to practice.. The terms of the Stipulation and Consent Order directed Respondent 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; completion of 10 hours of continuing education in accordance with K.A.R. 74-4-7(f); censure; and approval of Respondent's application for renewal of his permit to practice as a CPA in Kansas. 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.

F. NEIL BLEISH, CPA STIPULATION AND CONSENT ORDER: Jeffery Bottenberg, the investigator in this matter, recused himself. Mr. Bleish appeared before the Board 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 engaged in the practice of certified public accountancy without a lawful 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 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 permit to practice as a CPA in Kansas. After discussion, Ms. Richey moved, and Mr. Gillespie seconded for the Board to go into closed session to deliberate the matter. Upon a vote, the motion to approve the Stipulation and Consent Order. Upon a vote, the motion carried with Mr. Bottenberg not participating.

G. ANDREW J. HINRICHS, CPA AND HINRICHS+PESAVENTO, LLC STIPULATION AND CONSENT ORDER: Jeffery Bottenberg, the investigator in this matter, recused himself. Respondents appeared in person and through counsel, Diane Bellquist. This matter was before the Board for approval of a Stipulation and Consent Order arising from an investigation and subsequent determination that Respondent had practiced certified public accountancy without a valid permit to practice; that Respondent willfully violated a rule of professional conduct in committing an act discreditable; and engaged in conduct reflecting adversely on his fitness to practice as a certified public accountant, and Respondent Firm violated a provision of the accountancy act. The Board noted that Respondent had been disciplined on two prior occasions. The terms of the Stipulation and Consent Order required Respondents to appear before the Board; Respondent to pay a fine in the amount of \$2,000 and costs, to include attorney's fees and court reporter fees; Respondent Firm to pay a fine in the amount of \$1,000; Respondent shall complete the National Association of State Boards of Accountancy CPT Ethics Examination; censure of the Respondents; and Respondent's application for renewal of permit to practice as a CPA in Kansas is approved. After discussion, Ms. Spiegel moved, and Mr. Gillespie seconded to accept the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Bottenberg not participating.

H. JARRET & NORTON, CPAS, LLC STIPULATION AND CONSENT ORDER: Sean Weaver, the investigator in this matter, recused himself. Michael Norton appeared 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 failed to comply with applicable professional standards. The terms of the Stipulation and Consent Order required Respondent to appear before the Board; Respondent shall not perform or offer to perform Employee Benefit Plan audit services without prior written permission from the Board; Respondent to pay costs, pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees; and censure. The Board went into closed session pursuant to K.S.A. 1-501(h). When the Board went back into open session, Mr. Gillespie moved, and Ms. Spiegel seconded, to accept the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Weaver not participating.

Ms. Richey then moved, and Mr. Gillespie seconded to issue a protective order pursuant to K.S.A. 1-501(h) closing that portion of the agency records regarding the results and contents of Peer Review. Upon a vote, the motion carried, with Mr. Weaver not participating.

I. STEPHEN JAMES O'BEIRNE STIPULATION AND CONSENT ORDER: Mr. Bottenberg, the investigator in this matter, recused himself. Mr. O'Beirne 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 Mr. O'Beirne had engaged in the practice of certified public accountancy without holding a lawful Kansas certificate and valid permit. The terms of the Stipulation and Consent Order directed Respondent to appear before the Board; to pay a fine in the amount of \$500 and costs, pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees incurred in

the matter; approval of Mr. O'Beirne's application for a Kansas certificate and initial permit to practice as a CPA in Kansas; and censure. After discussion, Ms. Mitchell moved, and Mr. Gillespie seconded to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Bottenberg not participating.

J. LESLIE JUNE WILSON, CPA & LESLIE WILSON, CPA, LLC STIPULATION AND CONSENT ORDER: Kathryn Mitchell, the investigator in this matter, recused herself. Ms. Wilson 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 had engaged in conduct reflecting adversely on her fitness to practice as a 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 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; censure of Respondents; and approval of Respondent Firm's application for firm registration. After discussion, Ms. Richey moved, and Mr. Gillespie seconded, to approve the Stipulation and Consent Order, with Ms. Mitchell not participating.

K. CAROLINE MARIE BOURQUIN STIPULATION AND CONSENT ORDER: John Helms, who was not present at the meeting, was the investigator in this matter. Ms. Bourquin appeared in person. This matter was before the Board for approval of a Stipulation and Consent Order, arising under K.S.A. 1-302(b)(2). After discussion, Ms. Mitchell moved, and Mr. Bottenberg seconded, to go into closed session for deliberation of the matter. Upon a vote, the motion carried.

When the Board reconvened, Mr. Bottenberg moved, and Ms. Spiegel seconded to decline to approve the Stipulation and Consent Order with the Board Chair writing a letter for the file indicating that her scores will not be voided. Upon a vote, the motion carried.

L. SQUAR MILNER, LLP HEARING ON APPLICATION FOR OUT OF STATE FIRM REGISTRATION AND FAILURE TO RESPOND TO REQUESTS FROM THE BOARD: Mr. Weaver, the investigator in this matter, recused himself. Two attempts were made to call Respondent at the telephone number provided on the firm's renewal application; however, no one answered the phone, nor was there a voice mail mechanism in place to leave a message. This matter was before the Board for consideration of Respondent application for CPA firm registration as filed with the Board on September 17, 2019. After discussion, Mr. Bottenberg moved, and Ms. Mitchell seconded to deny the application for firm renewal registration pursuant to K.S.A. 1-312(a)(6), specifically K.A.R. 74-5-407 and to assess to Respondent, pursuant to K.S.A. 1-206, costs of this matter, to include attorney's fees and court reporter fees. Upon a vote, the motion carried, with Mr. Weaver not participating.

5. OTHER:

A. DISCUSSION OF EVOLUTION OF CPA: Ms. Somers reported to the Board on the AICPA/NASBA proposed CPA licensure model, similarly based upon the Professional Engineer licensure model, which sets forth a core exam, with a choice of discipline in which to demonstrate deeper skills and knowledge. Discussion was had concerning the need for further examination in disciplines after taking and passing the core exam. The proposed licensure model is still in the discussion phase as more feedback will be gathered during the next year.

B. Mr. Bottenberg moved, and Mr. Gillespie seconded, for the Board to go into executive session for fifteen minutes to discuss matters of attorney/client privilege. Upon a vote, the motion carried. When the Board reconvened, Mr. Bottenberg moved, and Ms. Mitchell seconded for the Board to go back into executive session for thirty minutes to discuss matters of attorney/client privilege. Upon a vote, the motion carried. When the Board reconvened, Mr. Bottenberg moved, and Ms. Richey seconded to go back into executive session for 15 minutes to discuss matters of attorney/client privilege. Upon a vote, the motion carried. When the Board reconvened Mr. Bottenberg moved, and Ms. Spiegel seconded to go back into executive session for 15 minutes to discuss matters of attorney/client privilege. Upon a vote, the motion carried.

6. ADJOURN

Ms. Mitchell moved, and Mr. Gillespie seconded to adjourn the meeting. Upon a vote, the motion carried.

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