

KANSAS BOARD OF ACCOUNTANCY

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TICKS & TIES

www.ksboa.org

October 2019

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Scheduled Board Meetings

October 25, 2019	July 17, 2020
December 6, 2019	August 21, 2020
January 17, 2020	October 23, 2020
April 24, 2020	December 4, 2020
June 5, 2020	

Unless otherwise noted, the Board meetings are held at the Board office, Landon State Office Building, 900 SW Jackson, Ste. 556A, Topeka, KS.

Board Members

John R. Helms, CPA, Chair
Sean P. Weaver, CPA, Vice-Chair
Jeffery Bottenberg, Public Member
Corlene R. Lange, CPA
Kathryn J. Mitchell, CPA
Meredith Richey, Public Member
Julie A. Spiegel, CPA

Please direct all communications to Board members to the KSBOA office.

Board Staff

Susan Somers, Executive Director
Samantha Ramskill, Administrative Officer
Janet Miller, Administrative Specialist

Notice of Change of Name or Address: Pursuant to K.A.R. 74-5-408, Certified Public Accountants are to notify the Board within 30 days of any change in name, home address, employer name, business address or electronic mail address.

Ticks & Ties is the official publication of the Kansas Board of Accountancy.

FROM THE EXECUTIVE DIRECTOR

Wow! The summer went by fast! Hard to believe we are now in fall mode! Please let us know if we may be of assistance to you. If you have any questions, contact us at 785-296-2162, or by email at ksboa@ks.gov.

Susan Somers

Executive Director
Kansas Board of Accountancy



IT'S FIRM RENEWAL TIME!!

Firm renewals will be mailed out the first of November and are due to be filed with the Board office on or before December 31, 2019. Online renewals may be submitted until 11:59 PM December 31, 2019. Paper renewals are due in the Board office on or before December 30, as December 31 falls on a Saturday. Paper renewals received in the Board office after December 30 will be subject to a late fee. A transaction fee, in addition to the renewal fee, will be charged for the convenience of registering online.

To renew online, you will need your firm number and pin number, which are located on the paper application form in the upper right-hand corner. If you lose or misplace your renewal application, we cannot provide you with your pin number by any other means than by mailing you another renewal application. We do not give out pin numbers by phone, email, fax, etc.

Facsimiles and e-mail applications are not accepted.

All in-state firms are required to list all staff CPAs (this includes employees, as well as independent contractors), in addition to all owners (CPAs and non-CPAs). Any firm attempting to renew the firm registration after December 31, 2019 may be subject to discipline in the event that it is determined that the firm has continued to practice certified public accountancy without a valid firm registration.

SUCCESSFUL CPA EXAM CANDIDATES

Below is a list of successful CPA exam candidates from 4th quarter of 2018 to date. Congratulations to each and every one of you!

October/November

2018

Bucklin, KS

Morgan Hood

Cimarron, KS

Traci Goddard

Derby, KS

Kelsey Case

Gardner, KS

Bryce Campbell

Cindy Avalos

Hays, KS

Chloe Zimmerman

Hutchinson, KS

Anders Berggren

Kansas City, KS

Trevor Groundwater

Lawrence, KS

Samantha Randle

Leavenworth, KS

Daniela Meier

Liberal, KS

Martin Ormiston

Manhattan, KS

Christine Kirchner

Ness City, KS

Matthew Frank

Newton, KS

Kaylyn Spencer

Ottawa, KS

Frank Weber

Overland Park, KS

Matthew Shelton

Michael Dolan

Topeka, KS

Ashley Maddox

Valley Center, KS

Michael Off

Wichita, KS

Zachary Glover

Clayton Hubbell

Caroline Martinez

Shalynn Shepherd

Connor Smith

Daniel Thompson

Jason Yakel

Jaynie Lorance

Providence, RI

Rachel Nowak

January/February

2019

Colwich, KS

Logan Bullinger

Derby, KS

Elizabeth Giorgianni

El Dorado, KS

Cody Lewis

Ingalls, KS

Shane Harper

Lawrence, KS

Naitik Patel

Lenexa, KS

Michael Utt

Kaylie Berkley

Manhattan, KS

Brianne Porter

Olathe, KS

Stacey Anderson

Overland Park, KS

Kyle Koch

Prairie Village, KS

Kathleen Helmly

Shawnee, KS

Courtney Cooke

Topeka, KS

Louis Williams

Zachary Moats

Wichita, KS

Maureen McCafferty

April/May 2019

Hutchinson, KS

Todd Cravens

Iola, KS

Jenell Mulsow

Manhattan, KS

Jacob Kujath

McPherson, KS

Hannah Howard

Mount Hope, KS

Trenton Smith

Oakley, KS

Andrew Robben

Overland Park, KS

Matthew Kloos

Andrew Hill

Shawnee, KS

Alexis Crispin

Melissa Stephens

Meghan Piere

Wichita, KS

Alina Keow

Staci Schroeder

Janet Bordewick

Jacob Rausch

Winfield, KS

Eli Camp

July/August 2019

Garden City, KS

Sheridan Koster

Great Bend, KS

Melanie Maneth

Haven, KS

Melissa Stallbaumer

Lawrence, KS

Christina Terfler

Ryan Miller

Leawood, KS

Kayla Moore

Lenexa, KS

Tanner Harrison

Manhattan, KS

Eric Spiess

Amanda McKeeman

Ryan Adams

Overland Park, KS

Patrick Blackburn

Katie Kretchmar

Nathan Lorson

Pittsburg, KS

Shelby Whitley

Trevor Copenhaver

Garret Brown

Sedgwick, KS

Cody Vernia

Topeka, KS

Kayla Moore

Maureen Dombrow

Wamego, KS

Kaylee Page

Wichita, KS

Rachel Navrat

Alissa Deaver

Sara Carroll

Jason Martinez



CONTINUOUS TESTING FOR CPA EXAM COMING SOON!

Commencing July of 2020, a CPA exam candidate will be able to immediately register and retake a failed section of the exam once they have received the most recent failed score for that section.

NEW BOARD OF ACCOUNTANCY MEMBER

Welcome to Julie A. Spiegel, CPA, of Varney & Associates, CPA, LLC, Manhattan, KS! Julie replaces Michael L. Marsh, CPA. Ms. Spiegel is a graduate of the University of Kansas and has been a CPA since 1997, with extensive experience in the agriculture industry.



UPDATE YOUR INFORMATION!

If you have moved, changed employers, started your own entity, changed your name, then let us know! Go to the "Change of Address" tab on our website and update the information there. For name changes, send us an email with a scanned copy of the official document reflecting the name change (marriage certificate, divorce decree, or Court order).

DID YOU KNOW?

In 2018, Kansas has a passing rate of 55.7% for the Uniform CPA Examination.



55.7%

BOARD ACTIONS

Below is a listing of disciplinary actions taken by the Board for the period from April 2019 to August 2019. Information concerning these and other actions taken by the Board may be found on the Board's website under the link "Board Meeting Dates, Agendas & Minutes", or by contacting the Board office at 785-296-2162.

April 2019

TERRANCE LEE BROWN, CPA & TERRY L. BROWN, CPA, P.A. STIPULATION AND CONSENT ORDER: Engaging in the practice of certified public accountancy without holding a valid firm registration and Mr. Brown had engaged in conduct reflecting adversely on his fitness to practice certified public accountancy. Appearance before the Board; Mr. Brown to pay fines and costs; censure of both parties. Application for firm registration granted.

CONNER ASH, P.C. STIPULATION AND CONSENT ORDER: Engaging in the practice of certified public accountancy without holding a valid firm registration. Appearance before the Board; payment of fine and costs; censure. Application for firm registration granted.

DARIN R. CRULL, CPA AND DARIN R. CRULL, CPA, L.L.C. STIPULATION AND CONSENT ORDER: Engaging in the practice of certified public accountancy without holding a valid firm registration, and that Mr. Crull had engaged in conduct reflecting adversely on his fitness to practice certified public accountancy and willfully violated a rule of professional conduct. Appearance before the Board; both parties pay a fine; Mr. Crull to pay costs; censure of both parties.

RUSSELL STEVEN KOCA, CPA & ACCOUNTING & ADVISORY SERVICES, P.A. STIPULATION AND CONSENT ORDER: Engaging in the practice of certified public accountancy without holding a valid firm registration and Mr. Koca had engaged in conduct reflecting adversely on his fitness to practice certified public accountancy. Appearance before the Board; Mr. Koca to pay a fine and costs; censure of both parties. Application for firm registration granted.

DARIN KYLE RUMFORD, CPA & RUMFORD ACCOUNTING, L.L.C. STIPULATION AND CONSENT ORDER: Engaging in the practice of certified public accountancy without holding a valid firm registration and Mr. Rumford had engaged in conduct reflecting adversely on his fitness to practice certified public accountancy. Appearance before the Board; Mr. Rumford to pay a fine and costs; censure of both parties. Application for firm registration granted.

LINFORD & COMPANY, L.L.P. STIPULATION AND CONSENT ORDER: Failure to timely comply with Peer Review. Appearance before the Board; payment of a fine and costs; censure. Application for firm registration granted.

SCHMERSAHL TRELOAR & CO., P.C. STIPULATION AND CONSENT ORDER: Engaging in the practice of certified public accountancy without holding a valid firm registration. Appearance before the Board; payment of a fine and costs; censure. Application for firm registration granted.

AGLER & GAEDDERT, CHARTERED STIPULATION AND CONSENT ORDER: Engaging in the practice of certified public accountancy without holding a valid firm registration. Appearance before the Board; payment of a fine and costs; censure. Application for firm registration granted.

ASHLAND PARTNERS & COMPANY, L.L.P. STIPULATION AND CONSENT ORDER: Hearing on application for firm registration. Appearance before the Board; payment of costs.

DENMAN & COMPANY, L.L.P. STIPULATION AND CONSENT ORDER: Failure to timely comply with Peer Review. Appearance before the Board; payment of a fine and costs; censure.

HMM CPAS, L.L.C. STIPULATION AND CONSENT ORDER: Failure to timely comply with peer review. Appearance before the Board; payment of a fine and costs; censure.

KNUTTE & ASSOCIATES, P.C. STIPULATION AND CONSENT ORDER: Failure to timely comply with Peer Review. Appearance before the Board; payment of a fine and costs; censure.

OHAB AND COMPANY, P.A. STIPULATION AND CONSENT ORDER: Failure to comply with a lawful Board Order. Appearance before the Board; payment of a fine and costs; censure compliance with prior Board Order. Application for firm registration granted.

CHAD B. DODGE, CPA AND CHAD DODGE, CPA, L.L.C. STIPULATION AND CONSENT ORDER: As to Chad B. Dodge, CPA, fraud, dishonesty or deceit in obtaining renewal of his Kansas permit; failure to cooperate with a Board investigation; conduct reflecting adversely on his fitness to practice certified public accountancy in Kansas; and a willful violation of a rule of professional conduct, specifically the commission of acts discreditable to the profession. As to the firm, willful violation of a rule of professional conduct. Appearance before the Board; payment by both parties of a fine; payment by Mr. Dodge of costs; censure of both parties; completion of the ethics exam by Mr. Dodge.

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BOARD ACTIONS (CONTINUED)

D. BOURK DREYER, CPA AND D. BOURK DREYER, CPA, L.L.C. STIPULATION AND CONSENT ORDER: Engaging in the practice of certified public accountancy without holding a valid firm registration and Mr. Dreyer had engaged in conduct reflecting adversely on his fitness to practice certified public accountancy. Appearance before the Board; payment by Mr. Dreyer of a fine and costs; censure of both parties. Application for firm registration granted.

SATTY, LEVINE & CIACCO, CPAS, P.C. STIPULATION AND CONSENT ORDER: Engaging in the practice of certified public accountancy without holding a valid firm registration. Appearance before the Board; payment of a fine and costs; censure. Application for firm registration granted.

JUNE 2019:

ANGELA MARIE ANDERSON, CPA & AMA TAX, LLC STIPULATION AND CONSENT ORDER: Practice of certified public accountancy without holding a valid firm registration. As to Ms. Anderson, engaging in the practice of certified public accountancy without holding a valid permit and conduct reflecting adversely on her fitness to practice certified public accountancy. Appearance before the Board; the firm and Ms. Anderson to pay fines; Ms. Anderson to pay costs; censure of both parties. Application for permit and firm registration granted.

ERICKSON DEMEL & CO., PLLC STIPULATION AND CONSENT ORDER: Failure to timely comply with Peer Review. Appearance before the Board; payment of a fine and costs; censure.

DANIEL W. FORGY, CPA & FORGY FINANCIAL, LLC STIPULATION AND CONSENT ORDER: Willful violation of a rule of professional conduct by utilizing a fictitious name without first registering it with the Board and engaging in conduct reflecting adversely on his fitness to practice certified public accountancy. Appearance before the Board; payment of fine and costs by Mr. Forgy; censure of Mr. Forgy. Application for firm registration granted.

BOYCE WILLIAM SOWARD, CPA, FINAL ORDER: Failure to comply with a lawful Board Order. Payment of fine and costs; censure.

BOYCE WILLIAM SOWARD, CPA FINAL ORDER: Failure to timely comply with peer review. Payment of fine and costs; censure.

TATE & TRYON, PC STIPULATION AND CONSENT ORDER: Practicing certified public accountancy without holding a valid firm registration. Appearance before the Board; payment of a fine and costs; censure. Application for firm registration granted.

JULY 2019:

ERIN ALEXANDER STIPULATION AND CONSENT ORDER: Practice of certified public accountancy without holding a valid permit. Appearance before the Board; payment of a fine and costs; censure. Application or Kansas Certificate and permit granted.

LINDSAY M. BRYANT STIPULATION AND CONSENT ORDER: Failure to maintain the requirements to obtain a permit. Appearance before the Board; payment of a fine and costs; completion of continuing education; censure.

MARY F. LINGO, CPA AND MARY LINGO, INC. STIPULATION AND CONSENT ORDER: Practice of certified public accountancy without a valid firm registration by Mary F. Lingo, Inc., and Mary F. Lingo's conduct reflecting adversely on her fitness to practice certified public accountancy. Appearance before the Board; payment of fines and costs by Mary F. Lingo; payment of fine by Mary F. Lingo, Inc.; censure of both parties. Application for firm registration granted.

DANIEL SCOTT MARLOW, CPA & VALOR BUSINESS SERVICES, LLC STIPULATION AND CONSENT ORDER: Practice of certified public accountancy without a valid firm registration by Valor Business Services, LLC and Daniel Scott Marlow's conduct reflecting adversely on his fitness to practice certified public accountancy. Appearance before the Board; payment of fine and costs by Daniel Scott Marlow; payment of fine by Valor Business Services, LLC; censure of both parties. Application for firm registration granted.

DAVID A. O'DELL, CPA AND DAVID O'DELL, CPA, LLC STIPULATION AND CONSENT ORDER: Failure to comply with applicable professional standards. Appearance before the Board; payment of costs by David A. O'Dell; censure as to both parties; restriction of practice as to both parties.

AUGUST 2019:

JOHN PATRICK GOLWAY, CPA; JP GOLWAY TAX & ACCOUNTING, LLC; NATHAN JAMES HANSEN, CPA; HANSEN TAX SERVICES, LLC; FINANCIAL DESIGNS TAX SERVICES, LLC STIPULATION AND CONSENT ORDERS: Practice of certified public accountancy without valid firm registrations by JP Golway Tax & Accounting, LLC and Financial Designs Tax Services, LLC. John Patrick Golway's violation of statutes governing the practice of certified public accountancy. Appearance before the Board; payment of fines and costs by John Patrick Golway; payment of fine by JP Golway Tax & Accounting, LLC and Financial Design Tax Services, LLC; censure of all parties. Application for firm registration granted relative to each firm.

NATHAN JAMES HANSEN, CPA; HANSEN TAX SERVICES, LLC; AND FINANCIAL DESIGNS TAX SERVICES STIPULATION AND CONSENT ORDER: Practice of certified public accountancy without valid firm registrations by Hansen Tax Services, LLC and Financial Designs Tax Services, LLC. Nathan James Hansen's

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BOARD ACTIONS (CONTINUED)

violation of statutes governing the practice of certified public accountancy. Appearance before the Board; payment of fines and costs by Nathan James Hansen; payment of fine by Hansen Tax Services, LLC and Financial Design Tax Services, LLC; censure of all parties. Application for firm registration granted relative to each firm.

RICHARD TODD GABEL, GABEL TAX & ACCOUNTING STIPULATION AND CONSENT ORDER: Practice of certified public accountancy without a valid firm registration by Gabel Tax & Accounting and Richard Todd Gabel's violation of statutes governing the practice of certified public accountancy. Appearance before the Board; payment of fine and costs by Richard Todd Gabel; payment of fine by Gable Tax & Accounting; censure of both parties.

PSK, LLC STIPULATION AND CONSENT ORDER: Failure to cooperate in a timely manner with a Board investigation. Appearance before the Board; payment of a fine and costs.

MOLLY MATTINGLY BREITENBACH STIPULATION AND CONSENT ORDER: Practice of certified public accountancy without holding a lawful Kansas certificate and a valid permit. Appearance before the Board; payment of a fine and costs; censure. Application for Kansas Certificate and permit granted.

THE BOARD REVIEWED THE FOLLOWING SUMMARY ORDERS ISSUED, WHICH REQUIRED NO FURTHER ACTION BY THE BOARD:

JEFFERY ALLEN THORNE & JEFFERY A. THORNE, CPA, P.A. SUMMARY ORDER OF REVOCATION OF CPA CERTIFICATE, PERMIT AND FIRM REGISTRATION: As to Mr. Thorne, the willful violation of a rule of professional conduct, specifically the failure to cooperate with a Board investigation. As to the Firm, the failure to meet the requirements of K.S.A. 1-308 and willful violation of a rule of professional conduct. Revocation of certificate, permit and firm registration; surrender of certificate, permit and firm registration; payment of a fine by Jeffery Allen Thorne assessment of costs as to both parties.

LSCV CPAS, P.C. FORMERLY KNOWN AS LINT, SINGLETON & STACHOWSKI, CPAS, P.C. SUMMARY ORDER AMENDING STIPULATION AND CONSENT ORDER APPROVED AUGUST 24, 2018: Release of pre-issuance review requirements.

JAMES M. HIGGINS SUMMARY ORDER OF REVOCATION OF CPA CERTIFICATE: Revocation of certificate based upon Missouri disciplinary action for violating continuing education requirements and practicing without a valid firm permit; conduct reflecting adversely on fitness to practice as a CPA. Payment of a fine and costs, surrender of CPA certificate to the Board.

2018 CANDIDATE STATISTICS OUT

Comprehensive statistical data from all four testing windows for all four sections of the Uniform CPA Examination can be found in NASBA's newly released Candidate Performance on the Uniform CPA Examination – 2018 Edition. The redesigned report is now available in a single volume. Its information comes from NASBA's Gateway System and is developed from the State Boards' submissions of eligible candidates' data. The information was then analyzed and assembled by Noël Winter. Among the types of information found in the report are quarterly trending data and jurisdiction rankings for number of sections, number of unique candidates, average candidate age and average pass rate.

Once again in 2018, Utah was the jurisdiction with the highest passing rate (66.0 percent) and the jurisdiction with the second highest passing rate was again Wisconsin (61.1 percent). Others in the top 10 were: Oregon (58.5 percent), Colorado (58.2 percent), Iowa (57.7 percent), North Carolina (57.6 percent), Nebraska (57.4 percent), Massachusetts and South Dakota (both with 56.3 percent), and Minnesota (56.1 percent). Four states – Alabama, Florida, Kansas and Michigan – all had a passing rate of 55.7 percent. The jurisdiction with the oldest

average candidate age was New Mexico with 32 years, and the jurisdiction with the youngest was Iowa with 25.5 years.

Out of the 85,555 candidates who took the Examination in 2018, there were 63,088 first time candidates. During 2018, there were 24,034 passing their final section of the Examination. In 2017 there were 95,650 candidates who took the Examination and 25,832 passed their fourth part.

Softback copies of the 2018 Edition of the report are available at \$200 each and can be ordered through nasbareport.com

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