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TICKS & TIES

www.ksboa.org

May 2020

In This Issue:

Permit Renewals/CE Requirements	1
New BOA Member: Allison Koehn	1
Board Actions	2
Successful CPA Exam Candidates	3
Contact Information	3

Scheduled Board Meetings (Subject to Change)

JULY 17, 2020	OCTOBER 23, 2020
AUGUST 21, 2020	DECEMBER 4, 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
- James F. Gillespie, CPA
- Allison Koehn, Public Member
- Kathryn J. Mitchell, CPA
- Julie Spiegel, CPA

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

Board Staff

- Susan Somers, Executive Director
- Taylor Thimesch, Administrative Officer
- Lynette Hosek, 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.

CHANGES TO 2020 PERMIT RENEWALS/CONTINUING EDUCATION REQUIREMENTS

Due to COVID-19, the due date for completion of CE necessary for permit renewal and the permit renewal date for 2020 is set for August 31, 2020. If you renew after the August 31, 2020 date, you will be subject to the late fee, and/or if you obtain any of the required CE for your 2020 renewal after the August 31, 2020 date, you will automatically be assessed the 8-hour additional CE penalty which must be obtained before you may renew. **The Board does, however, strongly encourage everyone to obtain their CE and renew as soon as possible.**

The Board office is scheduled to mail out permit renewals on June 1, 2020, with complete renewals to be submitted to the Board either online, or if mailed, received in the Board office, on or before August 31, 2020.

Please remember, you may obtain all of your CE by webinar or self-study, if the program sponsor is either (1) approved by NASBA for the delivery method in which the course is being taught, (2) the AICPA, or (3) a state CPA Society, and the CE program otherwise meets the requirements set forth in the governing regulations. Rules and Regulations concerning CE are found at K.A.R. 74-4-7; K.A.R. 74-4-8; and K.A.R. 74-4-9.

Complete instructions will be included in the permit renewal packet that will be mailed out on or about June 1, 2020.

Thank you for your patience and stay safe and well.

Mark Your Calendar

AUGUST

31

NEW BOARD OF ACCOUNTANCY MEMBER

Welcome to Allison Koehn, J.D., LL.M, an Associate Attorney with Newbery, Ungerer & Hickert, LLP, Topeka, KS, as a public member of the Board, replacing Meredith Richey. Ms. Koehn obtained her undergraduate degree from the University of Kansas; her J.D. degree from Washburn School of Law, and her LL.M in tax from the University of Denver Sturm College of Law and specializes in the areas of Business and Estate Planning, Probate and Trust Administration, and Tax Planning.



BOARD ACTIONS

Below is a listing of disciplinary actions taken by the Board for the period from October 2019 to December 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 or ksboa@ks.gov.

OCTOBER 2019:

ELLEN MARIE AINSWORTH, CPA & AINSWORTH ACCOUNTING & TAX SERVICES, P.A., STIPULATION AND CONSENT ORDER:

Failure to cooperate in a Board investigation. Appearance before the board; Firm to pay a fine; Ms. Ainsworth to pay costs; censure of both parties; Respondents are not to perform or offer to perform any attest services until further order of the Board.

AUSTIN LANE WINGERSON, CPA; MINDTAP CONSULTING, INC. AND ALW MANAGEMENT, INC. STIPULATION AND CONSENT ORDER:

Engaging in the practice of certified public accountancy without valid firm registrations and Mr. WingerSON violated statutes governing the practice of certified public accountancy. Appearance before the Board; Mr. WingerSON to pay a fine and costs; Respondent Firms to each pay a fine; censure of all parties. Applications for firm registration approved.

JENNIFER K. BURTCH, CPA STIPULATION AND CONSENT ORDER:

Engaging in the practice of certified public accountancy without holding a valid permit to practice. Appearance before the Board; Ms. Burtch to pay a fine and costs; and censure. Application for renewal of permit to practice as a CPA is granted.

DAVID EARL DECKERT, CPA & DECKERT FINANCIAL, LLC STIPULATION AND CONSENT ORDER:

Engaging in the practice of certified public accountancy without a valid firm registration and Mr. Deckert engaged in conduct reflecting adversely on his fitness to practice certified public accountancy. Appearance before the Board; Mr. Deckert to pay a fine and costs; Respondent Firm to pay a fine; censure of both parties. Application for firm registration approved.

JEFFREY J. MCMULLEN, CPA STIPULATION AND CONSENT ORDER:

Commission of fraud, dishonesty or deceit in obtaining a permit to practice; failure to maintain the CE requirements for renewal of a permit to practice; and conduct reflecting adversely on his fitness to practice certified public accountancy for committing an act discreditable to the profession. Appearance before the Board; Mr. McMullen to pay a fine and costs; censure.

STEPHANIE L. SPENCER, CPA AND S2 ACCOUNTING & TAX SERVICES, LLC STIPULATION AND CONSENT ORDER:

Practice of certified public accountancy without a valid firm registration; Ms. Spencer committed a willful violation of a rule of professional conduct in not complying with applicable professional standards and engaged in conduct reflecting

adversely on her fitness to practice certified public accountancy. Appearance before the Board; Ms. Spencer to pay a fine and costs, also required to obtain 8 hours of CE in compilation and review services to include financial statement preparation engagements; Firm to pay a fine; censure of both parties. Application for firm registration approved.

SANDRA A. GOODWIN-WORSHAM, CPA AND WORSHAM ACCOUNTING SERVICES, LLC STIPULATION AND CONSENT ORDER:

Engaging in the practice of certified public accountancy without holding a valid firm registration; and Ms. Goodwin-Worsham engaged in conduct reflecting adversely on her fitness to practice certified public accountancy. Appearance before the Board; Ms. Goodwin-Worsham to pay a fine and costs; Firm to pay a fine; censure of both parties. Application for firm registration approved.

EDWARD FRANCIS HALPIN, CPA & EFH TAX MANAGEMENT, INC. F/K/A EFH CAPITAL MANAGEMENT, INC. STIPULATION AND CONSENT ORDER:

Engaging in the practice of certified public accountancy without holding a valid firm registration; Mr. Halpin engaged in conduct reflecting adversely on his fitness to practice certified public accountancy. Appearance before the Board; Mr. Halpin to pay a fine and costs; Firm to pay a fine; censure of both parties. Application for firm registration approved.

ARMANINO, LLP STIPULATION AND CONSENT ORDER:

Consideration of Respondent's application for firm registration with prior disciplinary history for failure to timely comply with Peer Review. Appearance before the Board; payment of a fine and costs; censure. Application for firm registration approved.

ASSURE PROFESSIONAL, LLC STIPULATION AND CONSENT ORDER:

Failure to timely comply with Peer Review. Appearance before the Board; payment of a fine and costs; censure.

GENSKE, MULDER & COMPANY, LLP STIPULATION AND CONSENT ORDER:

Consideration of Respondent's application for firm registration submitted following revocation of Respondent's firm registration for failure to timely comply with peer review and failure to comply with a Board order. Appearance before the Board; payment of a fine and costs; censure; and directed compliance with Board order. Application for firm registration approved.

(Continued On Page 4)

BOARD ACTIONS (CONTINUED)

DECEMBER 2019:

BYRON FREDERICK BENSON, CPA & ACCOUNTS PAYABLE REVIEW, INC., STIPULATION AND CONSENT ORDER: Engaging in the practice of certified public accountancy without holding a valid permit to practice, and the firm being in violation of K.S.A. 1-308. Appearance before the Board; Mr. Benson to pay a fine and costs; censure of both parties.

DEREK AARON DOWELL, CPA & DOWELL TAX CONSULTING, L.L.C. STIPULATION AND CONSENT ORDER: Engaging in the practice of certified public accountancy without a valid permit to practice, and firm failed to comply with K.S.A.1-308. Appearance before the Board; Mr. Dowell to pay a fine and costs; Firm to pay a fine; censure of both parties. Application for renewal of permit approved.

ARTHETTA FAYE LONG, CPA STIPULATION AND CONSENT ORDER: Failure to maintain the requirements to renew her permit and conduct reflecting adversely on her fitness to practice as a certified public accountant. Appearance before the Board; payment of a fine and costs; censure.

KEVIN SUMNER MCGREW, CPA AND WEALTH MANAGEMENT ADVISORS, INC. STIPULATION AND CONSENT ORDER: Engaging in the practice of certified public accountancy without holding a valid firm registration; Mr. McGrew violated a provision of the Accountancy Act; and the firm utilized a misleading firm name. Appearance before the Board; Mr. McGrew to pay a fine and costs; firm to pay a fine; firm to change its name to be consistent with Kansas law; censure of both parties. Application for firm registration approved.

DON ALBERT PETER, CPA STIPULATION AND CONSENT ORDER: Engaging in the practice of certified public accountancy without a lawful permit to practice. Appearance before the Board; Mr. Peter to pay a fine and costs; completion of 10 hours of continuing education; censure. Application for renewal of permit approved.

NEIL BLEISH, CPA STIPULATION AND CONSENT ORDER: Engaging in the practice of certified public accountancy without a lawful permit to practice. Appearance before the Board; payment of a fine and costs; censure. Application for renewal of permit approved.

ANDREW J. HINRICHS, CPA AND HINRICHS+PESAVENTO, LLC STIPULATION AND CONSENT ODER: Practicing certified public accountancy without a valid permit to practice; Mr. Hinrichs 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; the Firm violated a provision of the accountancy act. Appearance before the Board; Mr. Hinrichs to pay a fine and costs, and complete the National Association of State Boards of Accountancy CPT Ethics Examination; censure of both parties. Application for permit renewal approved.

JARRET & NORTON, CPAS, LLC STIPULATION AND CONSENT ORDER: Failure to comply with applicable professional standards. Appearance before the Board; firm shall not perform or offer to perform Employee Benefit Plan audit services without prior written permission from the Board; payment of costs; censure.

STEPHEN JAMES O'BEIRNE STIPULATION AND CONSENT ORDER: Engaging in the practice of certified public accountancy without holding a lawful Kansas certificate and valid permit. Appearance before the Board; payment of a fine and costs; censure. Application for Kansas certificate and initial permit to practice approved.

LESLIE JUNE WILSON, CPA & LESLIE WILSON, CPA, LLC STIPULATION AND CONSENT ORDER: Firm had engaged in the practice of certified public accountancy without being registered with the Board; Ms. Wilson engaged in conduct reflecting adversely on her fitness to practice as a certified public accountant. Appearance before the Board; Ms. Wilson to pay a fine and costs; firm to pay a fine; censure of both parties. Application for firm registration approved.



IS YOUR CONTACT INFORMATION UP-TO-DATE?

Go to our website at www.ksboa.org. Click on the "Change of Address" tab and update your information there. Remember, you are required to notify the Board within 30 days of any change in name, home address, employer name, business address or electronic mail address.

SUCCESSFUL CPA EXAM CANDIDATES

Below is a list of successful CPA exam candidates from 4th quarter of 2019. Congratulations!

Devyn Huggans <i>Augusta, KS</i>	Drew Clarke Jordan Ortega <i>Garden City, KS</i>	James Jones <i>Olathe, KS</i>
Addie Lackey <i>Burdett, KS</i>	Sherry Roschitz <i>Kansas City, KS</i>	Li Lauterbach Josh Stukel <i>Overland Park, KS</i>
Kayleen Million <i>Dodge City, KS</i>	Sierra Heins <i>Lawrence, KS</i>	Casey Bargdill Jessica Haffner <i>Wichita, KS</i>