

In This Issue:

From the Executive Director1
Firm Renewals.....1
Firm Registration.....2
Firm or Professional Names2
Firm Ownership Requirement.....2
Successful CPA Exam Candidates2
Board Actions3

SCHEDULED BOARD MEETINGS:

VIRTUAL MEETINGS ONLY DUE TO COVID 19 UNTIL FURTHER NOTICE.

- DECEMBER 3, 2021
- JANUARY 14, 2022
- APRIL 29, 2022
- JUNE 17, 2022
- JULY 22, 2022
- AUGUST 19, 2022
- OCTOBER 21, 2022
- DECEMBER 9, 2022

Board Members

- James F. Gillespie, CPA, Chair
- Julie Spiegel, CPA, Vice-Chair
- Meridith Bihuniak, CPA
- Jeffery Bottenberg, Esq. Public Member
- S. Lucky DeFries, Esq. Public Member
- John R. Helms, CPA
- Sean P. Weaver, CPA

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

Board Staff

- Susan Somers, Executive Director
- Taylor Thimesch, Administrative Officer
- Nancy Downing, Administrative Specialist

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

FROM THE EXECUTIVE DIRECTOR

Hard to believe we are in the Fall of 2021! Time seems to be going by very quickly, and here we are again at firm renewal time. And, for some, proof of completion of Peer Review is required in order to renew the firm registration. If you have a due date, or an extension date of December 31, 2021, please remember that you cannot renew unless you have a new Peer Review letter of completion, or a letter from the administering entity stating that the Peer Review is “in process”.



As always, if you have any questions or concerns, please contact us at ksboa@ks.gov or by calling 785-296-2162.

Susan Somers
 Executive Director
 Kansas Board of Accountancy

FIRM RENEWALS

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, 2021. Please note that the Board office will be closed December 31, 2021 for the New Year holiday, so if mailing your renewal, make sure it is received in the Board office by Thursday, December 30, 2021. Renewals may be submitted online until 11:59 PM December 31, 2021. 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, 2021 may be subject to a late fee and possible discipline in the event that it is determined that the firm has continued to practice certified public accountancy without a valid firm registration.



FIRM REGISTRATION, FIRM OR PROFESSIONAL NAMES & FIRM OWNERSHIP REQUIREMENT

The Board has observed that certain firms are not properly registered with the Board; are using firm names that do not comply with Kansas law; or may have an ownership structure that does not comply with Kansas law.

Firm, as defined in K.S.A. 1-321(k) means: (1) An individual who operates as a sole practitioner and who issues reports subject to peer review; or (2) any business organization including, but not limited to, a general partnership, limited liability partnership, general corporation, professional corporation or limited liability company. This includes single member LLC's.

Must I register my firm?

- a. A CPA firm with an office in Kansas that performs or offers to perform any attest or non-attest services to the public (as defined in K.S.A. 1-321(d) and (s)); or an in-state or out of state individual functioning as a sole practitioner that issues reports subject to Peer Review; or an out of state firm that performs or offers to perform attest services for a client in Kansas, must register with the Board.
- b. An individual functioning as a sole practitioner that issues reports subject to peer review, is a firm and must register as such with the Board if he or she has an office in Kansas, performs or offers to perform attest services for a Kansas client or is not otherwise exempt from registration pursuant to K.S.A. 1-308(c).

- c. A CPA who owns an entity through which he or she provides services to the public as a CPA, i.e. an LLP, LLC, general corporation, professional corporation (association) or partnership, must register that firm with the Board as required by K.S.A. 1-308, regardless of whether or not the entity name includes the CPA's name, or constitutes a fictitious name. Before registering with the Secretary of State, a firm should first register with the Board of Accountancy to ensure the name of the firm complies with state law.
- d. A fictitious firm or professional name is a name that contains anything other than the name or names of one or more present or former owners, partners, members, or shareholders. For instance, "Smith Accounting" is considered to be a fictitious professional name, and as such, should be registered with the Board. Likewise, "Smith Accounting, LLC" is considered to be a fictitious firm name, and as such, should be registered with the Board.

Please note that this applies to persons who are employed by another firm or business, and have a side business providing any services as a CPA for the public.

For more information concerning firm registration requirements, please contact the Board office at ksboa@ks.gov or by calling 785-296-2162.

SUCCESSFUL CPA EXAM CANDIDATES

Below is a list of successful CPA exam candidates from April 2021 - September 2021. Congratulations!

<p>April 2021</p> <p>Auburn KS Megan Peters</p> <p>Byers KS Nicole Curtis</p> <p>Emporia KS Melissa Ogleby</p> <p>Topeka KS Ashley Rosenbaum</p> <p>Wichita KS Libby Hill Trystan Mies Laura Hageman</p>	<p>June 2021</p> <p>Abilene KS Jacob Berven</p> <p>Garden City KS Kattie Jenik</p> <p>Goddard KS Lucas Jacobsen</p> <p>Gypsum KS Brooklyn Sager</p> <p>Holtan KS Tanner New</p> <p>Louisburg KS Rachael Tearney</p> <p>Moundridge KS Erin Miller</p>	<p>Topeka KS Brett Bauer</p> <p>Wichita KS Michael Emley</p> <p>July 2021</p> <p>Lawrence KS Trae Shelton</p> <p>Manhattan KS Tiffany Cutting</p> <p>Spearville KS Kaden Stein</p>	<p>August 2021</p> <p>Augusta KS Dayana Viveros</p> <p>Hutchinson KS Melissa Cisneros</p> <p>Maize KS Elizabeth Carter</p> <p>Newton KS Nicole Jones</p> <p>Towanda KS Anna Carl</p> <p>Wellington KS Chaney Stallbaumer</p> <p>Wichita KS Patrick Kelly David Hodge</p>	<p>September 2021</p> <p>Garden City KS Madison Farr</p> <p>Kingman KS Jordan Thimesch</p> <p>Lenexa KS Jacob Stark</p> <p>Leoti KS Aimee Burch</p> <p>Mulvane KS Andrew Berry</p> <p>Topeka KS Emma Goodhart</p> <p>Wichita KS Ryan Rathert</p>
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BOARD ACTIONS

Below is a listing of disciplinary actions taken by the Board for the period from April 2021 through July 2021. Information concerning these, and other actions taken by the Board, may be found on the Board's website under the link "Board Information", or by contacting the Board office at ksboa@ks.gov.

April 2021

LUCIA KLINKNER, CPA STIPULATION AND CONSENT ORDER: Issuance of an attest report without being properly registered as a firm; conduct reflecting adversely on her fitness to practice certified public accountancy. Virtual appearance before the Board; payment of a fine and reimbursement of costs; censure. Application for firm registration approved.

BLAND & ASSOCIATES, P.C.; BLAND & ASSOCIATES, P.A., JEREMY C. VOKT, KAILEY A. RISKOWSKI AND JUSTIN J. FRAUDENDORFER, STIPULATION AND CONSENT ORDER: Bland & Associates, P.C. failure to maintain compliance with provisions governing firm ownership and a failure to notify the Board of a change of firm ownership. Virtual appearance before the Board; payment of a fine and reimbursement of costs by Bland & Associates, P.C.; and censure of Bland & Associates, P.C. Application for firm registration granted for Bland & Associates, P.A. Applications for certificate and permit of Jeremy C. Vokt, Kailey A. Riskowski and Justin J. Frauendorfer granted.

GOLD COAST AUDIT FINANCIAL AND TAX SERVICES, INC. STIPULATION AND CONSENT ORDER: Practicing without a valid firm registration; failed to comply with K.S.A. 1-308; failure to timely comply with Peer Review; failure to comply with applicable professional standards; act discreditable to the profession. Virtual appearance before the Board; payment of a fine; reimbursement of costs; preissuance review of the firm's next Kansas audit; and censure.

BARRALE RENSHAW CPAS AND ADVISORS, LLC STIPULATION AND CONSENT ORDER: Failure to comply with applicable professional standards. Post issuance review of a Kansas audit; reimbursement of costs; and censure.

GARY EUGENE BUSH, II STIPULATION AND CONSENT ORDER: Practicing without a valid Kansas certificate and permit. Payment of a fine; reimbursement of costs, and censure. Applications for certificate and permit approved.

LILY R. CARPIO, CPA STIPULATION AND CONSENT ORDER: Failure to meet the requirements to renew her permit. Payment of a fine; reimbursement of costs; obtain additional continuing education; censure.

ELLINGER AND CAPPEL, LLC STIPULATION AND CONSENT ORDER: Practicing without a valid firm registration. Payment of a fine; reimbursement of costs; censure. Application for firm registration approved.

TAYLOR GROUP, LLC STIPULATION AND CONSENT ORDER: Failure to comply with applicable professional standards. Preissuance review of all review engagements until further Order of the Board; reimbursement of costs, censure.

CHRISTINE LEE WINANS, CPA & KIMBERLY NICOLE WINANS, CPA, STIPULATION AND CONSENT ORDER: Failure to comply with applicable professional standards. Respondents prohibited from performing or offering to perform audit services without prior written permission from the Board; censure.

June 2021

CHRISTINA M. BROWN, CPA STIPULATION AND CONSENT ORDER: Practicing through a firm not registered with the Board; dishonesty or deceit in obtaining a permit; willful violation of a rule of professional conduct; engaging in conduct reflecting adversely on her fitness to practice certified public accountancy. Virtual appearance before the Board; payment of a fine; reimbursement of costs; censure.

URLAUB & CO., PLCC STIPULATION AND CONSENT ORDER: Failure to timely comply with Peer Review. Virtual appearance before the Board; payment of a fine; reimbursement of costs; censure.

MARCUM, LLP STIPULATION AND CONSENT ORDER: Practicing without a valid firm registration; disciplinary action taken by the PCAOB on two occasions; violation of

(Continued On Page 4)



BOARD ACTIONS (CONTINUED)

accountancy act; willful violation of rule of professional conduct. Virtual appearance before the Board; payment of a fine; reimbursement of costs; disclosure of all investigations by any state or federal agency, the PCAOB, state CPA society or the AICPA since January 1, 2020, and all disciplinary agreements or actions taken against the firm or any individual associated with the firm by any state or federal agency, the PCAOB, a state CPA society or the AICPA since January 1, 2020, and for each successive year during which the firm is registered with the Board up to and including a final required disclosure on or before June 1, 2027. Application for registration approved.

THOMAS HANCOCK STIPULATION AND CONSENT ORDER: Engaging in the practice of certified public accountancy without holding a valid Kansas permit. Payment of a fine; reimbursement of costs; censure. Application for reinstatement of permit approved.

July 2021

ERIN M. FOX, CPA AND FOX FINANCIAL SERVICES, LLC STIPULATION AND CONSENT ORDER: Erin M. Fox practicing without a valid Kansas permit, willful violation of a rule of professional conduct, conduct reflecting adversely on her fitness to practice certified public accountancy. Fox Financial Services, LLC, violation of the accountancy act.

Payment of a fine and reimbursement of costs by Respondent Fox; censure of both parties. Applications for permit and firm registration approved.

LAURA MILLER SEREDUCK, CPA AND MILLER SEREDUCK, LLC STIPULATION AND CONSENT ORDER: Laura Miller Sereduck committed dishonesty or deceit in obtaining a permit, willful violation of a rule of professional conduct, and engaged in conduct reflecting adversely on her fitness to practice certified public accountancy. Miller Sereduck, LLC violation of a provision of the accountancy act. Virtual appearance before the Board; Respondent Sereduck payment of a fine and reimbursement of costs; censure of both parties. Application for firm registration approved.

ANTHONY B. KRAMER, CPA AND KRAMER & ASSOCIATES, CPAS, LLC: Failure to timely cooperate with a Board investigation and conduct reflecting adversely on Respondent's fitness to practice certified public accountancy. Revocation of Respondent firm's registration for failure to cooperate with a Board investigation and failure to timely comply with Peer Review; payment of a fine by both Respondent and Respondent firm; reimbursement of costs by Respondent firm; return of CPA certificate, permit, and firm registration; censure of both parties.

IS YOUR CONTACT INFORMATION UP-TO-DATE?

Go to our website at <https://ksboa.kansas.gov>. Click on the "Change of Address" link 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.