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**SCHEDULED BOARD MEETINGS:**

- April 29, 2022 (Virtual)
- 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

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

## FROM THE EXECUTIVE DIRECTOR

Spring is here!!! I'm sure you are looking forward to getting outside, enjoying the fresh air, and hopefully are able to travel this summer! Please see the articles in this Newsletter about proposed Regulation amendments to the Concentration in Accounting, and information concerning upcoming permit renewals. Please let us know if you have any questions or need assistance by contacting us at [ksboa@ks.gov](mailto:ksboa@ks.gov) or by calling 785-296-2162.



*Susan Somers*

Executive Director  
Kansas Board of Accountancy

## NOTICE OF HEARING ON PROPOSED ADMINISTRATIVE REGULATION

A public hearing will be conducted at 9:30 AM, Friday, June 17, 2022, Room 556A of the Landon State Office Building, 900 SW Jackson, Topeka, KS to consider the adoption of proposed changes in an existing rule and regulation of the Board of Accountancy.

This 60-day notice of the public hearing shall constitute a public comment period for the purpose of receiving written public comments on the proposed rule and regulation. All interested parties may submit written comments prior to the hearing to the Executive Director of the Board of Accountancy, Landon State Office Building, 900 SW Jackson, Ste. 556, Topeka, KS 66612 or by emailing the Board office at [ksboa@ks.gov](mailto:ksboa@ks.gov). All interested parties will be given a reasonable opportunity to present their views orally on the adoption of the proposed regulation during the hearing. In order to give all parties an opportunity to present their views, it may be necessary to request that each participant limit any oral presentation to five minutes.

Any individual with a disability may request accommodation in order to participate in the public hearing and may request the proposed regulation and economic impact statement in an accessible format. Requests for accommodation to participate in the hearing should be made at least five working days in advance of the hearing by contacting Susan Somers at (785) 296-2162 or by e-mail at [ksboa@ks.gov](mailto:ksboa@ks.gov). Handicapped parking is located on the south end of Landon State Office Building, and the north entrance to

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# NOTICE OF HEARING ON PROPOSED ADMINISTRATIVE REGULATION

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the building is accessible to individuals with disabilities.

This regulation is proposed for adoption on a permanent basis. A summary of the proposed regulation and its economic impact follows:

**K.A.R. 74-2-7. Concentration in Accounting.** Amending changes to specific course requirements to sit for the CPA exam; in particular, modernizing the title of a course; defining the equivalent of a “pass” score if actual grade scores are not reflected on an official transcript; and adding a course requirement for initial examination candidates

for the Uniform CPA Examination which will be tested commencing January 2024.

Copies of the regulation and the economic impact statement may be obtained from the Board of Accountancy, Landon State Office Building, 900 SW Jackson, Ste. 556, Topeka, KS 66612, (785) 296-2162, or on the Board’s website at <https://ksboa.kansas.gov>.

The Board does not anticipate any economic impact upon itself, to governmental agencies, private businesses, or to individuals in the adoption of these revisions to its regulation.

## PERMIT RENEWALS

Permit renewal applications will be mailed June 1, 2022 to permit holders whose permits expire June 30, 2022. The Board gives a thirty-day grace to July 31, 2022 by which time to renew, either online or by paper. The grace period does not, however, apply to the timeframe by which to obtain your CE. All CE required to renew must be obtained by June 30,

2022, and certificates of completion/attendance in hand in accordance with K.A.R. 74-4-8(a)(5), before a person can renew. For reference, here is a link to the continuing education Regulations:

<https://ksboa.kansas.gov/wp-content/uploads/article4.pdf>

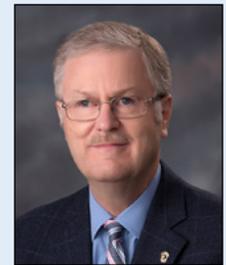
## REQUIREMENTS FOR CE AUDIT

If you are chosen for audit, at the completion of your online renewal, or upon submission and approval of your paper renewal, you will be notified that you have been designated as an audit candidate, whereupon you are required to submit certificates of attendance/completion of all of the continuing education hours claimed within 30 days of the date of the request. The certificates of attendance/completion provided by the program sponsor must comply with all of the requirements contained in K.A.R. 74-4-8(a)(5). When submitting the certificates of attendance/completion of CE claimed, you will be required to submit a CE Report form. This form is available on our webpage at <https://ksboa.kansas.gov> in Excel and PDF format under the “Forms” link on the Board’s website. You are not required to use our form; however, if you use your own form, it must contain the required information as outlined above.

## WELCOME NEW BOARD OF ACCOUNTANCY MEMBER

**S. LUCKY DEFRIES, ESQ.**

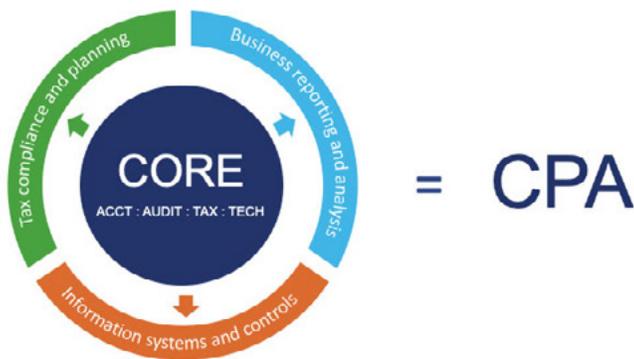
Welcome to S. Lucky DeFries, Esq., Topeka, KS appointed by Governor Kelly to serve as a public member to the Board of Accountancy. He obtained his Bachelor of Arts degree from Ottawa University and his law degree from Washburn University. He has practiced law since 1985 and specializes in sales and use tax litigation, focusing in the area of state and local tax matters.



# TRANSITION POLICY ANNOUNCED FOR THE 2024 CPA EXAM UNDER THE CPA EVOLUTION INITIATIVE

Have you heard of the CPA Evolution initiative? Are you aware that the Uniform CPA Examination (CPA Exam) is changing significantly in January 2024? It is important that you learn about this initiative and the upcoming changes to the CPA Exam to fully understand how it might impact your journey to CPA licensure. If you pass and retain credit for all four CPA Exam sections by December 31, 2023, the changes to the CPA Exam will NOT impact your journey. If you will still be working your way through the CPA Exam in January 2024 and beyond, then the information about the CPA Evolution-aligned CPA Exam (the 2024 CPA Exam) and transition policy are most important to understand.

It's never been a more exciting time to pursue the CPA license. The role of today's CPA has evolved, and newly licensed CPAs are taking on increased responsibilities that were traditionally assigned to more experienced staff. Becoming a CPA means you'll need greater skill sets and competencies, and a greater knowledge of emerging technologies. That is why the CPA Evolution initiative is underway. It is a joint effort of the National Association of State Boards of Accountancy (NASBA) and the American Institute of Certified Public Accountants (AICPA).



The new CPA licensure and CPA Exam model is a Core + Discipline model. The model starts with a robust core in accounting, auditing, and tax that all candidates will have to complete. Then, each candidate must choose a Discipline section in which to demonstrate greater skills and knowledge. Technology knowledge and skills will be tested in all sections, as it pertains to each section. Regardless of a candidate's chosen discipline, this model leads to a full CPA license, with rights and privileges consistent with any other CPA. The Discipline section selected for testing does not mean the CPA is limited to

that practice area.

The new Disciplines reflect three pillars of the CPA profession:

- **Business analysis and reporting (BAR)**
- **Information systems and controls (ISC)**
- **Tax compliance and planning (TCP)**

If you anticipate continuing your CPA Exam journey into 2024 and beyond, the much-anticipated transition policy is important news. This policy lays out how CPA Exam sections passed under the current CPA Exam map to credit under the 2024 CPA Exam. Transition policies like this have been necessary at other times when significant changes were made to the CPA Exam, such as when it was computerized in April 2004.

The policy was recommended to the Boards of Accountancy by the NASBA CBT Administration Committee after development and much deliberation by a task force with state board representatives from the AICPA Board of Examiners, sitting state board members and executive directors from multiple states. Because of the significant differences in the current and 2024 CPA Exams and the overall CPA licensure model, a perfect transition is not possible. The Boards of Accountancy have agreed this transition policy best serves the candidates, the state boards and the public interest.

The transition policy is quite simple. Candidates who have credit for AUD, FAR or REG on the current CPA Exam will not need to take the corresponding new core section of AUD, FAR or REG on the 2024 CPA Exam. Candidates who have credit for BEC on the current CPA Exam will not need to take any of the three discipline sections.

If, however, a candidate loses credit for AUD, FAR or REG after December 31, 2023, they then must take the corresponding new Core section of AUD, FAR or REG. A candidate who loses credit for BEC after December 31, 2023, must select one of the three Discipline sections to be tested. It is important to note that none of the sections of the current CPA Exam will be available for testing after The CPA profession is at an exciting juncture as it moves to the CPA Evolution model.

To prepare for the 2024 CPA Exam launch, the Exposure Draft of the 2024 CPA Exam, which includes the draft Blueprints, will be released by the AICPA on July 1, 2022, and will outline the content and skills proposed for each section of the 2024 CPA Exam. The 2024 CPA

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# TRANSITION POLICY ANNOUNCED

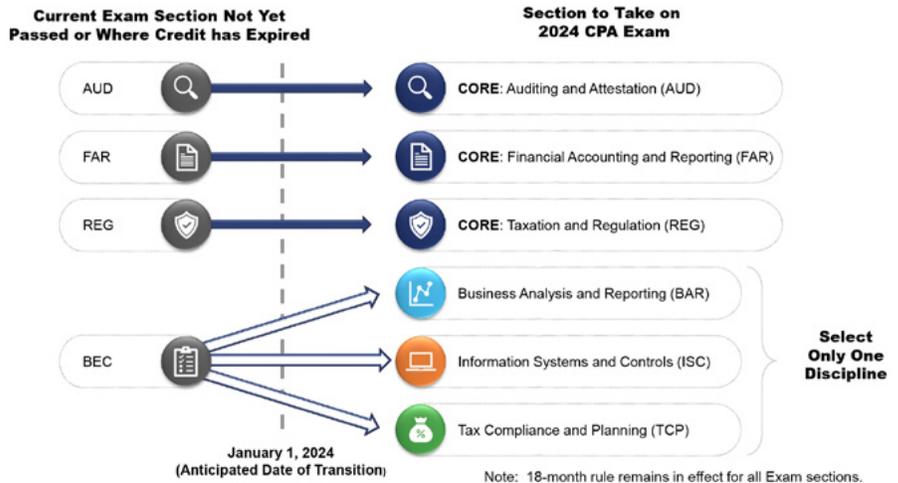
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Exam Final Report, which will include the final Blueprints, is scheduled to be released in January 2023, a year before the 2024 CPA Exam launches.

FAQs are available to answer some of your more detailed questions regarding the newly released transition policy.

Additional information and FAQs regarding the CPA Evolution initiative are available at [EvolutionofCPA.org](http://EvolutionofCPA.org). If your questions on the new CPA licensure model, examination and transition policy are still not answered, please reach out to us at [Feedback@EvolutionofCPA.org](mailto:Feedback@EvolutionofCPA.org).

## CPA EXAM TRANSITION POLICY



## AICPA ANNOUNCES 2024 CPA EXAM INFRASTRUCTURE CHANGES

The AICPA's Board of Examiners, as the senior board with oversight of the Uniform CPA Examination structure and content, has approved multiple structural changes to the CPA Exam when the Evolution-aligned Exam launches in 2024.

[AICPA Infrastructure Document](#)

[Infrastructure PowerPoint](#)

## SUCCESSFUL CPA EXAM CANDIDATES

Below is a list of successful CPA exam candidates from October 2021 - March 2022. Congratulations!

### October 2021

**Bel Aire, KS**  
Shari Humbard  
**Lawrence, KS**  
Suzanna Lanza  
**Overland Park**  
Taryn Thomas  
**Wichita, KS**  
Bush Vo

### November 2021

**Burden, KS**  
Michelle Vaught  
**Overland Park, KS**  
Deborah Baker  
**Rossville, KS**  
Ashley Rietcheck

### December 2021

**Andover, KS**  
Philip Hamilton  
**Derby, KS**  
Ryan Palmer  
**Ellis, KS**  
Whitney Moeder  
**Hutchinson, KS**  
Peyton Strobel  
**Lenexa, KS**  
Shannon Wroble  
**Manhattan, KS**  
Melissa Hamilton  
**Olathe, KS**  
Matthew Bolte  
**Scranton, KS**  
Brielle McArthur

### Shawnee, KS

Tatum Graves  
Connor Stanley  
**Topeka, KS**  
Asher Gilliland  
**Valley Center, KS**  
Collin Sharp  
**Wichita, KS**  
Danielle Haskin  
Tanner Lanterman  
Naomi Payne  
Kris Nguyen  
**January 2022**  
**Ozawkie, KS**  
Katelyn Hodge  
**Rose Hill, KS**  
Colby Woods

### Saint George, KS

Andrew Dombeck  
**Wichita, KS**  
Timothy Deitchler  
**February 2022**  
**Auburn, KS**  
Hailey Robinson  
**Hanston, KS**  
Sarah Scott  
**Gardner, KS**  
Dallas Stackhouse  
**Mission, KS**  
April Berry  
Jessica Stoker  
**Topeka, KS**  
Kosten Ward

### Wichita, KS

Nicole Alvarado  
**March 2022**  
**Burlington, KS**  
Breanna Redding  
**Chanute, KS**  
Michael Churning Jr.  
**Prairie Village, KS**  
Aaron Schmelzle  
**Wichita, KS**  
Randall Brumm  
Hai Viet Dinh  
Brandon Fahsholtz  
Whitney Stevens

# BOARD ACTIONS

Below is a listing of disciplinary actions taken by the Board for the period from August 2021 through January 2022. 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](mailto:ksboa@ks.gov).

## AUGUST 2021:

**C. TODD MATHENY, CPA; C. TODD MATHENY, CPA, INC. STIPULATION AND CONSENT ORDER:** C. Todd Matheny CPA, Inc. practicing without a valid firm registration resulting in violation of the Accountancy Act. C. Todd Matheny, CPA, willful violation of a rule of professional conduct; conduct reflecting adversely on his fitness to practice certified public accountancy. Virtual appearance before the Board, payment of a fine and reimbursement of costs by C. Todd Matheny, CPA; censure of both parties. Application for firm registration approved.

**LARRY D. SOWERS, CPA; LEO FELDMAN, CPA; SOWERS & FELDMAN, CPA P.A. STIPULATION AND CONSENT ORDER:** Failure to comply with applicable professional standards. Virtual appearance before the Board; reimbursement of costs by firm; censure of all parties; prohibition from performing or offering to perform attest and compilation services without prior written permission from the Board.

**JOSEPH J. WOOD, CPA STIPULATION AND CONSENT ORDER:** Failure to maintain the requirements to renew his permit; willful violation of a rule of professional conduct. Virtual appearance before the Board; payment of a fine; reimbursement of costs; censure.

**SCHNURR AND COMPANY, LLP STIPULATION AND CONSENT ORDER:** Failure to timely comply with Peer Review. Virtual appearance before the Board; payment of a fine; reimbursement of costs; censure.

**FRED H. CORNER, CPA; FRED H. CORNER, LLC STIPULATION AND CONSENT ORDER:** Fred H. Corner, LLC practicing without a valid firm registration resulting in violation of the Accountancy Act. Fred H. Corner CPA, willful violation of a rule of professional conduct; conduct reflecting adversely on his fitness to practice certified public accountancy. Fred H. Corner, CPA, virtual appearance before the Board and payment of fine and reimbursement of costs. Censure of both

parties. Application for firm registration approved.

**BARRALE RENSHAW CPAS AND ADVISORS, LLC STIPULATION AND CONSENT ORDER:** Respondent was previously required to undergo a preissuance review of an audit performed for a Kansas client. The results of that preissuance review reflected that Respondent had failed to comply with applicable professional standards. Respondent subsequently requested to surrender its firm registration, based upon the premise that Respondent firm would no longer be performing or offering to perform audits for Kansas clients. Revocation of firm registration; reimbursement of costs.

**STEPHEN R. ILIFF, CPA; STEPHEN R. ILIFF, CPA, LLC STIPULATION AND CONSENT ORDER:** Stephen R. Iliff, CPA, LLC practicing without a firm registration. Stephen R. Iliff, CPA willful violation of a rule of professional conduct; conduct reflecting adversely on his fitness to practice certified public accountancy. Stephen R. Iliff, CPA, payment of a fine and reimbursement of costs. Censure of both parties. Application for firm registration approved.

## OCTOBER 2021

**LAURA BETH DOUGLAS, CPA STIPULATION AND CONSENT ORDER:** Failure to maintain the requirements to renew a permit; willful violation of a rule of professional conduct. Virtual appearance before the Board; payment of a fine; reimbursement of costs; censure; completion of continuing education.

**BRADLEY DAVID HART, CPA STIPULATION AND CONSENT ORDER:** Failure to maintain the requirements to renew a permit; willful violation of a rule of professional conduct. Virtual appearance before the Board; payment of a fine; reimbursement of costs; censure.

**MEGAN IRVINE, CPA STIPULATION AND CONSENT ORDER:** Failure to comply with the requirements to renew a permit. Virtual appearance before the Board; payment of a fine; reimbursement of costs; censure; completion of continuing education.

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# BOARD ACTIONS

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**KEVIN M. TEN EYCK, CPA; KEVIN TEN EYCK CPA, LLC STIPULATION AND CONSENT ORDER:** Kevin Ten Eyck, CPA, LLC practicing without a valid firm registration. Kevin M. Ten Eyck, CPA, willful violation of a rule of professional conduct. As to Kevin M. Ten Eyck, CPA, virtual appearance before the Board; payment of a fine; reimbursement of costs. Censure of both parties. Application for firm registration approved.

**LILLIAN ANN ZARDA STIPULATION AND CONSENT ORDER:** Practicing without a valid Kansas CPA certificate and permit; willful violation of a rule or professional conduct. Virtual appearance before the Board; payment of a fine; reimbursement of costs; censure. Application for CPA certificate and permit approved.

## **DECEMBER 2021:**

**JOSEPH A. KOBILARCSIK, CPA; JOSEPH A. KOBILARCSIK, CHARTERED STIPULATION AND CONSENT ORDER:** Failure to comply with applicable professional standards. Virtual appearance before the Board; reimbursement of costs by firm; censure of both parties; both parties to notify Board of intent to perform attest and/or compilation services to the Board in advance of provision of such services; preissuance review of all attest and compilation services by a reviewer pre-approved by the Board.

## **JANUARY 2022:**

**KELLY FORRELL, STIPULATION AND CONSENT ORDER:** Practicing without a valid Kansas CPA certificate and permit; willful violation of a rule of professional conduct; conduct reflecting adversely on her fitness to practice certified public accountancy. Virtual appearance before the Board; payment of a fine; reimbursement of costs; censure. Application for Kansas CPA certificate and permit approved.

**JILLIAN JAMISON GUM; BIZ BABE, LLC STIPULATION AND CONSENT ORDER:** Jillian Jamison Gum practicing without a valid Kansas CPA certificate and permit; willful violation of a rule of professional conduct; conduct reflecting adversely on her fitness to practice certified public accountancy. Biz Babe, LLC practicing without a valid firm registration resulting in violation of the accountancy act.

Virtual appearance before the Board; payment of a fine by both Ms. Gum and the firm; reimbursement of costs by Ms. Gum; censure of both parties. Application for firm registration approved.

**JUSTIN LEE HAMMER STIPULATION AND CONSENT ORDER:** Practicing without a valid permit; willful violation of rule of professional conduct; conduct reflecting adversely on his fitness to practice certified public accountancy. Virtual appearance before the Board; payment of a fine; reimbursement of costs; censure. Application for reinstatement of permit approved.

**THE FOLLOWING SUMMARY ORDERS OF REVOCATION, AS APPROVED BY THE CHAIR, WERE REVIEWED BY THE BOARD. NO FURTHER ACTION WAS REQUIRED TO BE TAKEN:**

**BERKOWER, LLC:** Failure to timely comply with Peer Review. Payment of a fine; reimbursement of costs; censure.

**VALERIE K. LINENBERGER:** Practicing without a valid permit, willful violation of a rule of professional conduct and conduct reflecting adversely on fitness to practice certified public accountancy. Revocation of Kansas certificate; payment of a fine; reimbursement of costs; return of her Kansas certificate; censure.

**THOMAS L. PRICHARD:** Practicing without a valid permit, willful violation of a rule of professional conduct and conduct reflecting adversely on fitness to practice certified public accountancy. Revocation of Kansas certificate; payment of a fine; reimbursement of costs; return of his Kansas certificate; censure.

**RANDY R. RENFRO:** Practicing without a valid permit, willful violation of a rule of professional conduct and conduct reflecting adversely on fitness to practice certified public accountancy. Revocation of Kansas certificate; payment of a fine; reimbursement of costs; return of his Kansas certificate; censure.

**JOY L. PARRISH:** Obtaining a permit through fraud, dishonesty, or deceit. Revocation of CPA certificate and permit; payment of a fine; reimbursement of costs; censure.

