

SCHEDULED BOARD MEETINGS:

Subject to Change

June 21, 2024

July 26, 2024

August 23, 2024

October 25, 2024

December 6, 2024

Board Members

M. Aron Dunn, CPA Chair

John R. Helms, CPA Vice-Chair

Jeffery Bottenberg, Esq. Public Member

S. Lucky DeFries, Esq. Public Member

James F. Gillespie, CPA

Trina M. Harmon, CPA

Julie M. Wondra, CPA

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

Board Staff

Susan Somers, Executive Director

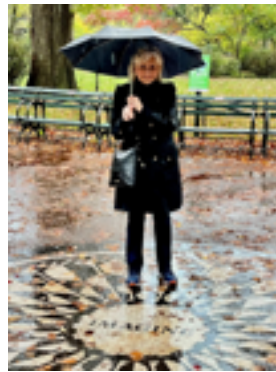
Taylor Thimesch, Administrative Officer

Penny Cooper, Administrative Assistant

Each certified public accountant (CPA) shall notify the board in writing if the CPA does not wish to renew the CPA's permit to practice or the registration of an accounting firm within 30 days of the renewal deadline, or of any change in the person's name, home address, employer name, employer address, business name, business address, or electronic-mail address within 30 days of the change.

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

FROM THE EXECUTIVE DIRECTOR



Greetings and Happy Spring! Another tax season behind us and another renewal time ahead of us! Please note the article on Regulation Amendments in this Newsletter, as there have been important changes that you need to be made aware of. If you have any questions, please contact us.

Susan Somers

Executive Director

Kansas Board of Accountancy

TAKE NOTE: RECENT REGULATION AMENDMENTS

Recent Rules and Regulation amendments have resulted in new requirements for applicants, CPAs and CPA firms effective April 26, 2024.

Here are some highlights:

CPAs and CPA firms are now required to notify the Board in writing if they are not going to renew their permit and/or firm registration. (K.A.R. 74-16-2)

The retention period for proof of completion of continuing education claimed for permit renewal and permit reinstatement is now six years, up from the previous five-year retention requirement. (K.A.R. 74-4-9(c))

Hours claimed for college or university credit courses are now limited to 50% of the total number of CE hours required for permit renewal or reinstatement. (K.A.R. 74-4-8(b)(4))

Cooperation with the Board in investigations now includes applicants, in addition to CPAs and firms. (K.A.R. 74-16-1)

For CPA exam candidates, the credit expiration date has changed from 18 months to 30 months. The 30-month credit period will be from the date that NASBA releases the scores to midnight local time on the last day of the 30-month period. (K.A.R. 74-1-3(b))

Reference to Licensed Municipal Public Accountants have been removed, as there is no longer that classification for licensure.

For a full version of the Accountancy Statutes and Regulations, please click here: <https://ksboa.kansas.gov/>.



FIRM REGISTRATION & FICTITIOUS NAMES

The Board is still encountering several instances where practitioners are not registering their firm with the Board as required by law; in particular, but not limited to, those who provide financial planning services, investment advisory and broker/dealer services. If a CPA is using the CPA designation in connection with attest or non-attest services through an entity, then the entity through which they are providing those services must be registered with the Board.

To that end, we are providing an article included in a previous Newsletter to again remind practitioners of the firm/fictitious name registration requirement:

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.

Attest, as defined in K.S.A. 1-321(d) means providing the following services:

1. Any audit or other engagement to be performed in accordance with the statements on auditing standards (SAS);
2. any audit to be performed in accordance with the Kansas municipal audit guide;
3. any review of a financial statement to be performed in accordance with the statements on standards for accounting and review services (SSARS);
4. any engagement, except a compilation, to be performed in accordance with the statements on standards for attestation engagements (SSAE); and
5. any engagement to be performed in accordance with the standards of the PCAOB.

Non-Attest, as defined in K.S.A. 1-321(r) means providing the following services:

1. The preparation of tax returns and providing advice on tax matters;
2. the preparation of any compilation;
3. management advisory, consulting, litigation support and assurance services, except for attest services;
4. financial planning;
5. valuation services; and
6. any other financial service not included in the statements on auditing standards, the statements on standards for accounting and review services, the standards for attestation engagements as developed by the American institute of certified public accountants or as defined by the board.

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 (r)); and 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, or performs or offers to perform attest services for a Kansas client.
- 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 or the term "certified public accountant" or "CPA." For instance, "Smith Accounting" is considered to be a fictitious professional name, and as such, should be registered with the Board.

Please note that firm registration guidelines apply to any business even if the practitioner is employed by another firm or business, and operates the business as a "side business", provided that the "side-business" is engaged in the practice of certified public accountancy.

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

PERMIT RENEWALS

Permit renewal applications will be mailed June 3, 2024 to permit holders whose permits expire June 30, 2024 to the last known preferred mailing address on file with the Board. The Board gives a thirty-day grace to July 31, 2024 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, 2024, 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>

You are now required to notify the Board if you are not going to renew your permit within 30 days of the renewal deadline.



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 the certificates of attendance/completion of all of your continuing education hours 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.

You are now required to retain documentation of completion or attendance for any continuing education program or course for six years from the end of the year in which the program or course was completed.

BOARD ACTIONS

Below is a listing of disciplinary actions taken by the Board for the period from August 2023 to January 2024. 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.

AUGUST 2023

BITITA ADHIKARI, CPA; ABC TAX LLC: Practicing without a registration as to Respondent Firm and willful violation of a rule of professional conduct as to Respondent. Virtual appearance before the Board; Respondent to pay a fine and costs; censure of both parties; application for firm registration approved.

JENNIFER RODGERS CHICK, CPA; JENNIFER R. CHICK, CPA, LLC: As to the Respondent, lack of due professional care; commission of an act discreditable to the profession and conduct reflecting adversely on fitness to practice certified public accountancy. As to Respondent Firm, practicing under a misleading firm name. Virtual appearance before the Board; Respondent to pay a fine and costs; censure of both parties.

DENNIS GOOSSEN; GOOSEN CPA, P.C.: As to the Respondent, practicing without a valid Kansas certificate and permit, commission of an act discreditable to the profession and conduct reflecting adversely on his fitness to practice certified public accountancy. As to the Respondent Firm, practicing without a valid firm registration. Virtual appearance before the Board; Respondent to pay a fine; Respondents to pay costs; censure of both parties; request for extension of peer review due date, certificate, permit and firm registration granted.

ELIZABETH MARIE REUSCH, CPA; LIZ REUSCH, CPA, LLC: Practicing without a firm registration as to the Respondent Firm and willful violation of a rule of professional conduct as to Respondent. Virtual appearance before the Board; Respondent to pay a fine and costs; censure of both parties; application for firm registration granted.

KENNETH R. STROUGH, CPA; KENNETH R. STROUGH, CPA, P.A.: Practicing without a valid firm registration as

to the Respondent Firm and willful violation of a rule of professional conduct and conduct reflecting adversely on fitness to practice as certified public accountancy as to Respondent. Virtual appearance before the Board; Respondent to pay a fine and costs; censure of both parties; application for firm registration granted.

OCTOBER 2023

DARIN RANDALL CRULL; DARIN R. CRULL, CPA, LLC: Reinstatement of firm registration and practice privilege; restriction of practice. Virtual appearance before the Board; reimbursement of costs.

MELISSA D. GOETZ, CPA: Failure to maintain the requirements to renew her permit. Virtual appearance before the Board; payment of a fine; reimbursement of costs; completion of continuing education; and censure.

KEITHA. LOVE, CPA: Failure to comply with requirements to renew his permit. Surrender of CPA certificate and permit, treated as a revocation. Payment of a fine; reimbursement of costs; censure.

MICHAEL J. MCINERNEY, CPA; MICHAEL J. MCINERNEY, LLC: Respondent firm committed a willful violation of a rule of professional conduct; Respondent engaged in conduct reflecting adversely on his fitness to practice certified public accountancy. Virtual appearance before the Board; Respondent Firm to pay a fine and costs; censure of both parties.

JOE P. MCNAIR, JR., CPA; MCNAIR AND SPANGLER, LLC: Respondent McNair practicing without a valid permit to practice; Respondent Firm failure to comply with K.S.A. 1-308. Virtual appearance before the Board; Respondent to pay a fine; Respondents to pay costs; censure of both parties.

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BOARD ACTIONS (CONTINUED)

DAVID D. MITCHELL, CPA: Failure to maintain the requirements to renew his permit. Virtual appearance before the Board; payment of a fine; reimbursement of costs; completion of continuing education; and censure.

JOSEPH B. MORROW, CPA: Failure to maintain the requirements to renew his permit and conduct reflecting adversely on fitness to practice certified public accountancy. Virtual appearance before the Board; payment of a fine; reimbursement of costs; censure.

RICK J. YAUSSEI, CPA: Failure to maintain the requirements to renew his permit. Virtual appearance before the Board; payment of a fine; reimbursement of costs; censure.

DECEMBER 2023:

ADAMSBROWN, LLC: Failure to notify the Board of a change of ownership in the firm; use of a non-CPAs name in an advertisement indicating that such individual was a CPA. Virtual appearance before the Board; payment of a fine; reimbursement of costs; censure.

ADRIANA JANETH DOMINGUEZ, CPA: Practicing without a valid Kansas permit to practice. Virtual appearance before the Board; payment of a fine; reimbursement of costs; censure.

GIFFORD & COX, LLC: Failure to timely comply with Peer Review. Virtual appearance before the Board; payment of a fine; approval of permit application; reimbursement of costs; censure.

FAYE H. JONES, CPA; FAYE H. JONES, CPA, P.A.: Respondent Jones practicing without a valid Kansas permit to practice; Respondent Firm failure to comply with K.S.A. 1-308 and misleading advertising. Virtual appearance before the Board; Respondents to pay fines and costs; censure of both parties; and correction of misleading advertisement.

KELLY J. KLUSMAN, CPA; OWLFI LLC: Respondent Klusman engaged in conduct reflecting adversely on his fitness to practice; Respondent Firm failed to immediately notify the Board of the issuance of an attest report; engaged in fraud, deceit or dishonesty in obtaining a firm registration through its failure to disclose its issuance of an attest report. Virtual appearance before the Board; Respondent Firm to pay a fine; Respondents to pay costs; censure of both parties.

KRAHENBILL CPA TAX SERVICES, LLC: Failure to comply with K.S.A. 1-308, and failure to immediately notify the Board of the issuance of a review report. Virtual appearance before the Board; payment of a

fine; reimbursement of costs; censure; provide proof of compliance with K.S.A. 1-308.

JANUARY 2024:

DENNIS GOOSSEN, CPA; GOOSEN CPA, LLC: Respondent Firm failed to timely comply with Peer Review and violated a Board Order. Respondent engaged in conduct reflecting adversely on his fitness to practice certified public accountancy. Virtual appearance before the Board; Respondent to pay a fine; Respondents to pay costs; censure of both parties; application for firm registration granted.

IN ADDITION, THE FOLLOWING FINAL ORDER AND SUMMARY ORDERS WERE ISSUED:

AUGUST 2023:

ELIJAH C. TUTTLE, CPA: Engaged in conduct reflecting adversely on his fitness to practice certified public accountancy. CPA certificate and permit are suspended for a period of no less than six months and shall remain suspended until submission and subsequent approval of an application for reinstatement; payment of a fine; reimbursement of costs; censure.

FEBRUARY 2024:

ONYEKACHUKWU JOAN EHIE, SUMMARY ORDER OF DENIAL OF APPLICATION FOR LICENSURE. Failure to meet the residency requirements to sit for the CPA exam; conduct reflecting adversely on her fitness to practice certified public accountancy; reimbursement of costs, to include attorney's fees.

MARYANN LEDOSQUET AND MARYANN LEDOSQUET, CPA, INC. SUMMARY ORDER OF REVOCATION: As to Ms. LeDosquet, practicing without a valid permit to practice and failure to cooperate in an investigation. As to the firm, failure to meet firm requirements and failure to cooperate with a board investigation. Revocation of CPA certificate and firm registration; Ms. LeDosquet payment of a fine in the amount of \$1,250.00; both parties ordered to reimburse costs, to include attorney's fees; censure of both parties.

MANDY ELIZABETH WEEKS, CPA SUMMARY ORDER OF REVOCATION: Failure to cooperate in an investigation; failure to exercise due professional care; conduct reflecting adversely on her fitness to practice certified public accountancy; and practicing without a valid permit to practice; revocation of CPA certificate and permit, payment of a fine in the amount of \$9,000; reimbursement of costs, to include attorney's fees; censure.

