

## SCHEDULED BOARD MEETINGS:

*Subject to Change*

October 25, 2024

December 6, 2024

### Board Members

M. Aron Dunn, CPA Chair  
James R. Gillespie, CPA Vice-Chair  
S. Lucky DeFries, Esq. Public Member  
Trina M. Harmon, CPA  
Stephen Herron, Public Member  
Marshal Q. Hull, 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  
Delores Healey, 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

Here we are again! Tax season is drawing to a final close, just in time to get ready for the next one! Firm renewals will be mailed out November 1, and any firm that has a peer review due date of December 31, 2024, or any firm that is currently "in process" will need to submit the Peer Review letter of completion (the letter from the administering entity that accepts the Peer Review and issues a due date for the next Peer Review), or a letter bearing a December 2024 date from the administering entity stating that the Peer Review is "in process", along with the firm renewal registration. If you have any questions, please reach out to the Board office!



*Susan Somers*

Executive Director  
Kansas Board of Accountancy



## WELCOME NEW BOARD OF ACCOUNTANCY MEMBERS



### STEVE HERRON

Welcome, Steve Herron, appointed by Governor Kelly to serve as a public member of the Board of Accountancy. Steve is a graduate of Washburn University and is CFO/EVP with Alliance Bank in Topeka, KS.



### MARSHAL HULL, CPA

Welcome, Marshal Hull, CPA, appointed by Governor Kelly to serve as a CPA member of the Board of Accountancy. Marshal is a graduate of Wichita State University, is managing partner of Regier Carr & Monroe, L.L.P., Wichita, KS, and specializes in audit and tax services.





## FIRM RENEWALS

**ATTENTION: PURSUANT TO K.A.R. 16-12-2, YOU ARE NOW REQUIRED TO NOTIFY THE BOARD IF YOU ARE NOT GOING TO RENEW YOUR FIRM REGISTRATION WITHIN 30 DAYS OF THE RENEWAL DEADLINE.**

Firm renewals expire December 31, 2024. Renewals will be mailed out the first of November and are due to be filed with the Board office on or before **December 31, 2024**. Renewals may be submitted online until 11:59 PM December 31, 2024. 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), who hold both a certificate and a permit, and those who only hold a CPA certificate, in addition to all owners (CPAs and non-CPAS).** Any firm attempting to renew the firm registration by a paper renewal after December 31, 2024 (online renewals are not available after 11:59 PM December 31, 2024) may be subject to a

late fee and possible disciplinary action in the event that it is determined that the firm has continued to practice certified public accountancy without a valid firm registration.

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, 2024, 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". Either letter is due with the firm renewal registration on or before December 31, 2024.

If your Peer Review is still in process, you have a Peer Review due date in 2024, or if you answer "yes" to any of the disclosure statement questions, you will not be able to renew online.

**Please note that renewals are mailed out November 1, 2024. If for some reason you do not receive a renewal, that does not relieve you of your responsibility to renew your firm registration.**

## WHEN TO EXPECT YOUR CPA EXAM SCORE

[VIEW THE SCHEDULE](#)

<https://www.aicpa-cima.com/resources/article/find-out-when-youll-get-your-cpa-exam-score>



## BOARD ACTIONS

Below is a listing of disciplinary actions taken by the Board for the period from April 2024 to July 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](mailto:ksboa@ks.gov).

### APRIL 2024

**GERALD F. THIMMESCH, CPA; GERALD F. THIMMESCH, CPA, P.A.:** Respondents to cease performing attest services without prior written consent from the Board; virtual appearance before the Board; reimbursement of costs.

**BOLINGER, SEGARS, GILBERT & MOSS, LLP:** Practicing without a valid firm registration. Virtual appearance before the Board; payment of a fine; reimbursement of costs; approval of application for firm registration; censure.

**RANDY L. FREED, CPA; R.L. CAPITAL, LLC:** Practicing without a valid firm registration; Respondent engaged in conduct reflecting adversely on his fitness to practice certified public accountancy. Virtual appearance before the Board; Respondent Freed payment of a fine; Respondents responsible for reimbursement of costs; approval of application for firm registration; censure of both parties.

**GBQ PARTNERS LLC:** Practicing without a valid firm registration. Virtual appearance before the Board; payment of a fine; reimbursement of costs; approval of application for firm registration; censure.

**MCCOOL TAX SERVICES, LLC:** Practicing without a valid firm registration. Virtual appearance before the Board; payment of a fine; reimbursement of costs; approval of application for firm registration; censure.

**OHAB AND COMPANY, P.A.:** Practicing without a valid firm registration. Virtual appearance before the Board; payment of a fine; reimbursement of costs; approval of application for firm registration; censure.

**ALEXANDRA HELMUTH PRIBAZ; BALANCED BUSINESS SOLUTIONS, LLC:** Respondent Pribaz practicing without a Kansas certificate and permit; Respondent firm, practicing without a valid firm registration. Virtual appearance before the Board; Respondent firm payment of a fine and reimbursement of costs; approval of application firm registration; censure of both parties.

**MARK REINKEMEYER:** Practicing without a Kansas certificate and permit; conduct reflecting adversely on his fitness to practice. Virtual appearance before the Board; payment of a fine; reimbursement of costs; approval of applications for certificate and permit; censure.

**BRADLEY K. SMISOR, CPA:** Practicing without a Kansas permit to practice. Virtual appearance before the Board; payment of a fine; reimbursement of costs; approval of permit renewal application; censure.

**ROBERT A. SPATTA:** Practicing without a Kansas CPA certificate and permit; conduct reflecting adversely on his fitness to practice as a CPA. Virtual appearance before the Board; payment of a fine; reimbursement of costs; approval of applications for certificate and permit; censure.

**KEITH A. STONE:** Practicing without a Kansas CPA certificate and permit; conduct reflecting adversely on his fitness to practice as a CPA. Virtual appearance before the Board; payment of a fine; reimbursement of costs; and censure.

**ANGELA R. MOTSINGER; CPA; MOTSINGER CPA TAX AND ACCOUNTING, LLC:** Failure to comply with professional standards; conduct reflecting adversely on her fitness to practice. Virtual appearance before the Board; Respondent payment of a fine; reimbursement of costs by Respondents; Respondents to cease performing or offering to perform attest services for Kansas clients and/or for any client regardless of location, from an office located in Kansas without prior written consent from the Board; censure of both parties.

### JUNE 2024

**SCOTT W. HOLLOMAN, CPA:** Failure to comply with professional standards constituting a willful violation of a rule of professional conduct. Virtual appearance before the Board; Respondent to cease performing or offering to perform attest services without prior written consent from the Board; payment of a fine; reimbursement of costs; censure.

**ERIN R. MARTIN, CPA; MARTIN TAX AND ACCOUNTING, LLC:** Practicing without a valid firm registration; Respondent Martin engaged in conduct reflecting adversely on her fitness to practice as a CPA. Virtual appearance before the Board; payment of a fine; reimbursement of costs; approval of application for firm registration; censure of both parties.

**SYMPHONA, LLC:** Failure to timely comply with Peer Review. Virtual appearance before the Board; payment of a fine; reimbursement of costs; censure.

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## BOARD ACTIONS (CONTINUED)

### JULY 2024

**BAKER DAVIS & RODERIQUE CPAS, PC:** Failure to comply with professional standards constituting a willful violation of a rule of professional conduct. Virtual appearance before the Board; Respondent to cease performing or offering to perform audit services for Kansas clients and/or any client from an office located in Kansas, without prior written consent of the Board; payment of a fine; reimbursement of costs; censure.

**ANDREA HOLT, CPA; ANDREA HOLT CPA, LLC:** Practicing without a valid firm registration; Respondent Holt engaged in conduct reflecting adversely on her fitness to practice as a CPA. Virtual appearance before the Board; Respondent payment of a fine; Respondents reimbursement of costs; approval of application of firm registration; censure of both parties.

**MONICA R. KELLOGG, CPA; MONICA R. KELLOGG, CPA, LLC:** Failure to comply with professional standards constituting conduct reflecting adversely on her fitness to practice as to Respondents and engaging in conduct reflecting adversely on her fitness to practice certified public accountancy as to Respondent. Virtual appearance before the Board; Respondents to cease performing or offering to perform attest services for Kansas clients and/or for any client from an office located in Kansas without prior written consent of the Board; Respondent payment of a fine; Respondents reimbursement of costs; censure of both parties.

**SEIEBERT CHRISTIAAN WIID, CPA; SCW FINANCIAL LLC:** Practicing without a valid firm registration; Respondent Wiid conduct reflecting adversely on his fitness to practice as a CPA. Virtual appearance before the Board; Respondent payment of a fine; Respondent's reimbursement of costs; approval of firm registration; censure of both parties.

## SUCCESSFUL CPA EXAM KANSAS CANDIDATES

### September 2023

#### **Kansas City, MO**

Cale Redfern

#### **Wichita, KS**

Max Baja

### November 2023

#### **Ellis, KS**

Shelby Jacques

#### **Smith Center, KS**

Morgan Makings

#### **Spring Hill, KS**

Peyton Graves

#### **St. Marys, KS**

Bernadette Maddeford

#### **Topeka, KS**

Delanie Guerrero

Rachel Soden

#### **Victoria, KS**

Abigail Schulte

#### **Wichita, KS**

Brandon Guilles

### December 2023

#### **Hays, KS**

Alliana Drees

#### **Leawood, KS**

James Flexman V

#### **Overland Park, KS**

Gabriel Mullokandov

#### **Salina, KS**

Michelle Baccus

#### **WaKeeney, KS**

Taylor Schoenthaler

#### **Wichita, KS**

Milah Linenberger

Chloe Allmond

Dylan Jensen

### January 2024

#### **Andover, KS**

Xiaomin Zhang

### April 2024

#### **Kansas City, KS**

Liam Roach

#### **Lenexa, KS**

Cindy Frenchers

### May 2024

#### **Andover, KS**

Stephen Ramage

#### **Brookville, KS**

Tifanie Becker

#### **Goddard, KS**

Diana Stevens

#### **Kansas City, KS**

Jason Tetuan

#### **Manhattan, KS**

Ronald Benoit

#### **Phillipsburg, KS**

Samuel Sage

#### **Prairie Village, KS**

Javis Larson

#### **Topeka, KS**

Lucas Chance

### June 2024

#### **Arkansas City, KS**

Sarah Mathews

#### **Goddard, KS**

Austin Mason

#### **Hays, KS**

Michael Robinson

#### **Junction City, KS**

Mark Estares

#### **Manhattan, KS**

Jacob Gilbert

#### **Topeka, KS**

Stephanie Wright

Megan Lucas

#### **Wichita, KS**

Charnea Bell

### September 2024

#### **Kansas City, MO**

Carley Scott