Ticks & Ties

https://ksboa.kansas.gov

May 2025

SCHEDULED BOARD MEETINGS:

Subject to Change

June 20, 2025

July 24, 2025

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

Mindy Speck, 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.

GREETINGS AND HAPPY SPRING!

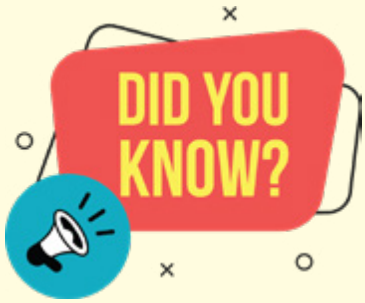
FROM THE EXECUTIVE DIRECTOR

Spring is here and the busyness of the tax season has finally eased up. As we look forward to longer hours of daylight and warmer weather, we yearn for time spent outdoors. Hold on to those thoughts! Early spring thunderstorms in Kansas can be unpredictive and conducive to finishing up some indoor projects such as honey-do tasks, and yes, clearing the clutter that's piled up during tax season!

Mindy Speck
Executive Director
Kansas Board of Accountancy

PERMIT RENEWALS COMING SOON!

And on a similar note, permit renewals for those which expire June 30, 2025, will soon be upon us! Now is the perfect time to take an inventory of your continuing education. For CPAs who are scheduled to renew your permits this year, please note you must have completed 80 hours (including carryover) of acceptable CE at the time you submit your renewal application and be in possession of proof of attendance or completion of the CE hours claimed before you submit the renewal. Please review K.A.R. 74-4-7, K.A.R. 74-4-8 and K.A.R. 74-4-9 to assess whether you are in compliance with the regulations relating to continuing education. Additionally, don't forget your 2 hours in professional ethics related to the practice of certified public accountancy, which is an ongoing requirement for CPAs!



Pursuant to K.A.R. 74-16-2, each CPA shall notify the Board in writing if not renewing the permit to practice within 30 days of the renewal deadline and of any change in the person's name, home address, employer name, employer address, business name, business address, or electronic-mail address within thirty (30) days of the change.

IMPORTANT INFORMATION FOR FIRMS WHO UNDERGO PEER REVIEWS

As a reminder to firms that are required to undergo peer review, below are some helpful tips to make your peer review process a little less painful.

- Contact your professional peer reviewer early (6 months in advance is not too soon!) and start building that relationship.
- Schedule dates on the calendar to get your field work done.
- Make sure you have a signed engagement letter with the firm performing your peer review for accountability.
- Assign team members within your firm to get the required documentation submitted to the reviewer in a timely manner.
- Build a timeline of due dates and activities to be completed, and follow-up! This step is critical to make sure everyone is doing their part to make the process flow efficiently.

Keep in mind your peer review is an important part of the compliance indicator of your practice. The process itself should be viewed as an opportunity to study and evaluate the strengths and weaknesses of your current practice. Take advantage of the scrutiny and work performed during the review and embrace it for the valuable resource it's meant to be. After all, you are paying for it and you must have it done, so you really should view it as just another investment and get the most bang for your buck!

ATTEST WORK DEFINITION: (AS DEFINED IN K.S.A. 1-321(D))

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 PCAOB.

CONGRATULATIONS TO OUR MOST RECENT CPA EXAM CANDIDATES!

January 2025
- Caleb Weed – Wichita, KS
- Taylor Nemechek – Paxico, KS

February 2025
- Grant Brenneman – Wichita, KS
- Selena Gillespie – Tommer, Kansas City, KS

March 2025
- Jude Hagenmaier – Shawnee, KS
- Delaney Smith – Hoisington, KS
- Elizabeth Quint – Overland Park, KS
- Bryan Eck – Wichita, KS

BOARD ACTIONS

Below is a listing of disciplinary actions taken by the Board in January 2025. 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.

JANUARY 2025

GABRIEL MULLOKANDOV, CPA, LLC: Engaging in the practice of certified public accountancy without a firm registration. Appearance before the Board; payment of a fine; reimbursement of costs; approval of firm application for registration; censure.

DENNIS GOOSSEN, CPA and GOOSEN CPA, P.C.: Failure to comply with professional standards as to Respondents and conduct reflecting adversely on his fitness to practice certified public accountancy as to Mr. Goosen. Appearance before the Board, Respondent Goosen to pay a fine, Respondents to reimburse costs; censure.

HAMILTON, STONE & BROWN, PLLC: Failure to timely comply with peer review. Appearance before the Board; payment of a fine; reimbursement of costs; approval of the firm's registration; censure.

DARYA V. GAY & SILVER LAKE ACCOUNTING, LLC: As to Respondent Gay, engaging in the practice of certified public accountancy without a Kansas certificate and permit. As to Respondent Firm, engaging in the practice of certified public accountancy without a lawful firm registration. Appearance before the Board; Respondent Gay to pay a fine; Respondents to reimburse costs; approval of the Kansas certificate and permit by reciprocity and application for firm registration; censure of both parties.

ANDREW OKOT-KOTBER, CPA: Failure to maintain requirements to renew his permit and violation of regulation relating to continuing education; Appearance before the board, payment of a fine; reimbursement of costs, completion of continuing education; and censure.

JAMES R. NORTHCUTT, CPA: Willful violation of rule of professional conduct for failure to comply with applicable professional standards. Appearance before the Board; limitation of practice; payment of a fine; reimbursement of costs; and censure.

COFFMAN AND COMPANY, PC: Failure to timely comply with peer review. Appearance before the Board, fine, reimbursement of costs, censure.

POOL & ASSOCIATE, CHTD: Willful violation of rule of professional conduct for failure to comply with applicable professional standards. Virtual appearance before the Board; limitation of practice; payment of fine; reimbursement of costs;, and censure.

JANE E. NELSON AND NELSON CPA TAX AND ACCOUNTING, LLC: As to Respondent Nelson, engaging in the practice of certified public accountancy without a lawful certificate and permit and conduct reflecting adversely on her fitness to practice certified public accountancy. As to Respondent Firm, engaging in the practice of certified public accountancy without being registered with the Board. Appearance before the Board; Respondent Nelson to pay a fine; censure of both parties; Respondents to reimburse costs. Approval of the Kansas certificate and permit; approval of the firm registration.

RACHEL A CRUZ, CPA: Failure to maintain requirements to renew permit. Appearance before the Board, payment of a fine; reimbursement of costs;, renewal of permit; completion of continuing education; and censure.