

MINUTES OF THE KANSAS BOARD OF ACCOUNTANCY

April 21, 2023

9:00 AM

HYBRID MEETING

1. ADMINISTRATIVE MATTERS:

A. CALL TO ORDER:

John Helms, CPA, Vice-Chair called the meeting to order. Other Board members in attendance were Jeff Bottenberg, Public Member; S. Lucky DeFries, Public Member; Aron Dunn, CPA; Jim Gillespie, CPA, and Julie Wondra, CPA. Also in attendance was Susan L. Somers, Executive Director; Tim Resner, Disciplinary Counsel to the Board; Darin M. Conklin, General Counsel to the Board; Danielle Hologram and Rita Barnard, on behalf of the Kansas Society of CPAs; and Joyce Schartz, on behalf of the Public Accountants Association

B. CONSENT CALENDAR:

1-3. The Board reviewed the minutes of the January 20, 2023 meeting; certificates/permits to practice; firm registrations; and the March 31, 2023 financials. Mr. DeFries moved, and Mr. Gillespie seconded to approve the Consent Calendar. Upon a vote, the motion unanimously carried.

2. CPA EXAM:

A. CPA EXAM SCORES: The Board reviewed the CPA exam scores from January 20, 2023 to April 12, 2023. After discussion, Ms. Wondra moved, and Mr. Dunn seconded to ratify the scores. Upon a vote, the motion unanimously carried.

3. CPE/CERTIFICATES/PERMITS TO PRACTICE/PEER REVIEW/FIRM REGISTRATIONS:

A. Ms. Somers presented to the Board the list of firms with peer reviews either due or in process. No action was required to be taken.

B. Ms. Somers presented the results of the 2022 CE audit. It was noted that there has been an increase in those who are assessed the 8-hour penalty for either not obtaining the required CE prior to June 30, or as a result of having CE disqualified after renewal. No action was required to be taken.

C. The Board reviewed a request for extension of Peer Review from Patsy A. Porter, CPA, P.A. After review and discussion, Mr. DeFries moved and Ms. Wondra seconded to extend the peer review deadline for Patsy A. Porter, CPA, P.A. to May 31, 2023.

4. HEARINGS AND DISCIPLINARY ACTIONS:

A. MELISSA E. HUNTLEY, CPA STIPULATION AND CONSENT ORDER: Mr. Dunn, the investigative Board member in this matter, recused himself. Ms. Huntley appeared virtually and with counsel, Shannon E. Kelly. This matter was before the Board for approval of a Stipulation and Consent Order arising from an investigation and subsequent determination that Respondent had been practicing under a fictitious name not registered with the Board and failed to notify the Board of a change of address. The terms of the Stipulation and Consent Order required Respondent to appear before the Board; payment of a fine in the amount of \$1,000.00; reimbursement of costs pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees; and censure. After discussion, Mr. Gillespie moved, and Mr. DeFries seconded, to approve the Stipulation and Consent Order. Upon a vote, the motion unanimously carried, with Mr. Dunn not participating.

B. WESLEY J. ALLRED, CPA; ALLRED & COMPANY, CPAS, INC. STIPULATION AND CONSENT ORDER: Mr. Bottenberg, the investigator in this matter, recused himself. Mr. Allred appeared virtually on behalf of himself and the firm. This matter was before the Board for approval of a Stipulation and Consent Order arising from an investigation and subsequent determination that Respondent firm had been practicing without a valid firm registration. The Board determined that Respondent firm failed to comply with K.S.A. 1-308 and violated the act. The Board also concluded that Respondent Allred had willfully violated a rule of professional conduct. The terms of the Stipulation and Consent Order required Respondents to appear before the Board; Respondent firm to pay a fine in the amount of \$500.00 and costs pursuant to K.S.A. 1-206; and censure of both parties. Respondent firm's application for registration was approved. After discussion, Mr. Gillespie moved and Mr. Dunn seconded, to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Bottenberg not participating.

C. ATTINKOM, LLC STIPULATION AND CONSENT ORDER: Mr. Dunn, the investigator in this matter, recused himself. Shareen Jhariya appeared virtually on behalf of the firm. This matter was before the Board for approval of a Stipulation and Consent Order arising from an investigation and subsequent determination that Respondent firm had been practicing without a valid firm registration, thus failing to comply with K.S.A. 1-308, violating the act and willfully violating a rule of professional conduct. The terms of the Stipulation and Consent Order required Respondent firm to appear before the Board; payment of a fine in the amount of \$500.00; reimbursement of costs pursuant to K.S.A. 1-206 to include attorney's fees and court reporter fees; and censure. Respondent firm's application for registration was approved. After discussion, Mr. Gillespie moved, and Ms. Wondra seconded to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Dunn not participating.

D. RODNEY MICHAEL BURNS, CPA; RODNEY M. BURNS, CPA, LLC STIPULATION AND CONSENT ORDER: Mr. Dunn, the investigator in this matter, recused himself. Mr. Burns appeared virtually and on behalf of the firm. This matter was before the Board for approval of a Stipulation and Consent Order arising from an investigation and subsequent determination that Respondent firm had failed to comply with professional standards and Respondent had engaged in conduct reflecting adversely on his fitness to practice certified public accountancy. The terms of the Stipulation and Consent Order required Respondents to appear before the Board; Respondent firm to pay a fine in the amount of \$1,000.00 and costs pursuant to K.S.A. 1-206 to include attorney's fees and court reporter fees; and censure of both parties. After discussion, Mr. DeFries moved, and Mr. Gillespie seconded to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Dunn not participating.

Mr. Bottenberg moved, and Mr. DeFries seconded, to issue a Protective Order to protect portions of the agency record where there is discussion or admission into evidence of peer review report documents. Upon a vote, the motion carried.

E. MELODY CURNUTT, CPA; MIDWEST CPA, LLC f/k/a MIDWEST TAX & ACCOUNTING, LLC STIPULATION AND CONSENT ORDER: Ms. Spiegel, who was not present at the meeting, was the investigator in this matter. Ms. Curnutt appeared virtually and on behalf of the firm. This matter was before the Board for approval of a Stipulation and Consent Order arising from an investigation and subsequent determination that Respondent firm had been practicing without a valid firm registration and Respondent had failed to notify the Board of a change of business address and employer. The Board determined that Respondent firm failed to comply with K.S.A. 1-308 and violated the act. The Board also concluded that Respondent Curnutt willfully violated a rule of professional conduct and engaged in conduct reflecting adversely on her fitness to practice certified public accountancy. The terms of the Stipulation and Consent Order required Respondents to appear before the Board; payment of a fine by Respondent in the amount of \$1,000.00 and Respondent firm in the amount of \$500.00; Respondent firm to pay costs, pursuant to K.S.A. 1-206; and censure of both parties. Respondent firm's application for registration was granted. After discussion, Mr. Gillespie moved, and Mr. Bottenberg seconded to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Ms. Spiegel not participating.

F. CUMMINS, COFFMAN & SCHMIDTLEIN, CPA'S, P.A. STIPULATION AND CONSENT ORDER: Mr. Bottenberg, the investigator in this matter, recused himself. Greg Schmidlein appeared virtually on behalf of the firm. This matter was before the Board for approval of a Stipulation and Consent Order arising from an investigation and subsequent determination that Respondent firm had been practicing without a valid firm registration. The Board determined that Respondent firm failed to comply with K.S.A. 1-308 and violated the act. The terms of the Stipulation and Consent Order required Respondent to appear before the Board; payment of a fine in the amount of \$500.00; reimbursement of costs to include attorney's fees and court reporter fees; and censure. Respondent firm application for registration was approved. After discussion, Mr. Gillespie

moved, and Mr. DeFries seconded to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Bottenberg not participating.

G. JAMES LESTER DEWSBURY, CPA; DEWSBURY CPA, LLC STIPULATION AND CONSENT ORDER: Mr. Dunn, the investigator in this matter, recused himself. Mr. Dewsbury appeared virtually and on behalf of the firm. This matter was before the Board for approval of a Stipulation and Consent Order arising from an investigation and subsequent determination that Respondent firm had been practicing without a valid firm registration. The Board determined that Respondent firm failed to comply with K.S.A. 1-308 and violated the act. The Board also concluded that Respondent Dewsbury had willfully violated a rule of professional conduct. The terms of the Stipulation and Consent Order required Respondents to appear before the Board; Respondent Dewsbury to pay a fine in the amount of \$750.00; Respondents to pay costs pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees; and censure of both parties. Respondent firm's application for registration was granted. After discussion, Mr. Gillespie moved, and Mr. Bottenberg seconded to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Dunn not participating.

H. HAY-RICE & ASSOCIATES, CHARTERED STIPULATION AND CONSENT ORDER: Mr. Bottenberg, the investigator in this matter, recused himself. Craig Hay appeared virtually on behalf of the firm. This matter was before the Board for approval of a Stipulation and Consent Order arising from an investigation and subsequent determination that Respondent firm had been practicing without a valid firm registration, thus failing to comply with K.S.A. 1-308, violating the act and committing a willful violation of a rule of professional conduct. The terms of the Stipulation and Consent Order required Respondent to appear before the Board; payment of a fine in the amount of \$500.00; reimbursement of costs pursuant to K.S.A. 1-206 to include attorney's fees and court reporter fees; and censure. Respondent's application for registration was approved. After discussion, Mr. DeFries moved, and Mr. Dunn seconded to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Bottenberg not participating.

I. JARRED, GILMORE & PHILLIPS, P.A. STIPULATION AND CONSENT ORDER: Mr. Dunn, the investigator in this matter, recused himself. Phillip Jarred and Neil Phillips appeared on behalf of the firm. This matter was before the Board for approval of a Stipulation and Consent Order arising from an investigation and subsequent determination that Respondent firm had failed to comply with professional standards thus committing a willful violation of a rule of professional conduct. The terms of the Stipulation and Consent Order required Respondent to appear before the Board; payment of a fine in the amount of \$1,000.00; reimbursement of costs pursuant to K.S.A. 1-206 to include attorney's fees and court reporter fees; and censure. After discussion, Mr. Gillespie moved, and Mr. Bottenberg seconded to go into closed session pursuant to K.S.A. 1-501 to discuss the matter. When the Board reconvened in open session, Mr. DeFries moved, and Ms. Wondra seconded to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Dunn not participating.

Mr. Bottenberg moved, and Mr. DeFries seconded, to issue a Protective Order to protect portions of the agency record where there is discussion or admission into evidence of peer review report documents. Upon a vote, the motion carried.

J. KICKHAEFER & BUESSING, P.A. STIPULATION AND CONSENT ORDER:

Mr. Dunn, the investigator in this matter, recused himself. Kenneth Kickhaefer appeared virtually on behalf of the firm. This matter was before the Board for approval of a Stipulation and Consent Order arising from an investigation and subsequent determination that Respondent firm had failed to comply with professional standards thus committing a willful violation of a rule of professional conduct. The terms of the Stipulation and Consent Order required Respondent to appear before the Board; payment of a fine in the amount of \$1,000.00; reimbursement of costs pursuant to K.S.A. 1-206 to include attorney's fees and court reporter fees; and censure. After discussion, Mr. Gillespie moved, and Ms. Wondra seconded to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Dunn not participating.

Mr. Bottenberg moved, and Mr. DeFries seconded, to issue a Protective Order to protect portions of the agency record where there is discussion or admission into evidence of peer review report documents. Upon a vote, the motion carried.

K. LANE WHITMORE, LLC STIPULATION AND CONSENT ORDER: Mr. Dunn, the investigator in this matter, recused himself. Bryan Whitmore and Glenda Redding appeared virtually on behalf of the firm. This matter was before the Board for approval of a Stipulation and Consent Order arising from an investigation and subsequent determination that Respondent firm had failed to comply with professional standards thus committing a willful violation of a rule of professional conduct. The terms of the Stipulation and Consent Order required Respondent to appear before the Board; payment of a fine in the amount of \$1,000.00; reimbursement of costs pursuant to K.S.A. 1-206 to include attorney's fees and court reporter fees; and censure. After discussion, Mr. DeFries moved, and Mr. Gillespie seconded to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Dunn not participating.

Mr. Bottenberg moved, and Ms. Wondra seconded, to issue a Protective Order to protect portions of the agency record where there is discussion or admission into evidence of peer review report documents. Upon a vote, the motion carried.

L. LEGACY PROFESSIONALS, LLP STIPULATION AND CONSENT ORDER:

Mr. Dunn, the investigator in this matter, recused himself. Timothy Cibulka appeared virtually on behalf of the firm. This matter was before the Board for approval of a Stipulation and Consent Order arising from an investigation and subsequent determination that Respondent had been practicing without a valid firm registration, thus failing to comply with K.S.A. 1-308, violating the act and committing a willful violation of a rule of professional conduct. Respondent had been previously sanctioned for practicing without a registration on two occasions. The terms of the Stipulation and Consent Order required Respondent to appear before the Board; payment of a fine in the amount of \$1,500.00; reimbursement of costs pursuant to K.S.A. 1-206 to include attorney's fees

and court reporter fees; and censure. Respondent's application for registration was approved. After discussion, Mr. Bottenberg moved, and Mr. Gillespie seconded to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Bottenberg not participating.

M. JUSTIN LEE SMAIL, CPA; JUSTIN L. SMAIL, LLC AND NAVIGATE TAX AND ACCOUNTING STIPULATION AND CONSENT ORDER: Mr. Dunn, the investigator in this matter, recused himself. Justin Smail appeared virtually and on behalf of the firms. This matter was before the Board for approval of a Stipulation and Consent Order arising from an investigation and subsequent determination that Respondent Smail, LLC had failed to comply with professional standards, Respondent Navigate practiced certified public accountancy without a firm registration, and Respondent Smail had violated the act, willfully violated a rule of professional conduct and engaged in conduct reflecting adversely on his fitness to practice certified public accountancy. The terms of the Stipulation and Consent Order required Respondents to appear before the Board; Respondent Smail to pay a fine in the amount of \$2,000.00; Respondents to reimburse costs pursuant to K.S.A. 1-206 to include attorney's fees and court reporter fees; and censure. After discussion, Mr. Gillespie moved, and Mr. Bottenberg seconded to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Dunn not participating.

Mr. Bottenberg moved, and Mr. DeFries seconded, to issue a Protective Order to protect portions of the agency record where there is discussion or admission into evidence of peer review report documents. Upon a vote, the motion carried.

N. SOMERSET CPAS, P.C. STIPULATION AND CONSENT ORDER: Mr. Bottenberg and Mr. Dunn, the investigators in this matter, recused themselves. Douglas Fahrnow appeared virtually and on behalf of the firm. This matter was before the Board for approval of a Stipulation and Consent Order arising from an investigation and subsequent determination that Respondent firm had been practicing without a valid firm registration, thus failing to comply with K.S.A. 1-308, violating the act and committing a willful violation of a rule of professional conduct. The terms of the Stipulation and Consent Order required Respondent to appear before the Board; payment of a fine in the amount of \$500.00; reimbursement of costs pursuant to K.S.A. 1-206 to include attorney's fees and court reporter fees; and censure. Respondent's application for registration was approved. After discussion, Mr. DeFries moved, and Ms. Wondra seconded to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Bottenberg and Mr. Dunn not participating.

O. TURNER, WARREN, HWANG & CONRAD, ACCOUNTANCY CORPORATION STIPULATION AND CONSENT ORDER: Mr. Dunn, the investigator in this matter, recused himself. Zian Moshirzadeh appeared virtually on behalf of the firm. This matter was before the Board for approval of a Stipulation and Consent Order arising from an investigation and subsequent determination that Respondent had been practicing without a valid firm registration, thus failing to comply with K.S.A. 1-308, violating the act and committing a willful violation of a rule of professional conduct. The terms of the

Stipulation and Consent Order required Respondent to appear before the Board; payment of a fine in the amount of \$500.00; reimbursement of costs pursuant to K.S.A. 1-206 to include attorney's fees and court reporter fees; and censure. Respondent's application for registration was granted. After discussion, Ms. Wondra moved, and Mr. Gillespie seconded to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Bottenberg not participating.

THE FOLLOWING SUMMARY ORDERS OF REVOCATION WERE ISSUED AND ARE FINAL ORDERS. NO ACTION WAS REQUIRED TO BE TAKEN.

P. DARIN RANDALL CRULL CPA; DARIN R. CRULL, CPA, LLC SUMMARY ORDER OF REVOCATION OF CERTIFICATE, PRACTICE PRIVILEGE AND FIRM REGISTRATION: Failure to timely comply with Peer Review as to Respondent Firm and as to Respondent Crull, conduct reflecting adversely on fitness to practice certified public accountancy. Revocation of Respondent Crull's certificate and practice privilege, return of certificate and censure. As to Respondent firm, \$1,000 fine; reimbursement of costs pursuant to K.S.A. 1-206; return of registration; and censure.

Q. CORY A. JONES, CPA; CORE ACCOUNTING COMPANY, LLC SUMMARY ORDER OF REVOCATION & DENIAL: As to Respondent Jones, fraud, dishonesty or deceit in obtaining a permit; willful violation of a rule of professional conduct for failure to cooperate with a Board investigation, failure to exercise due professional care and commission of acts discreditable; and conduct reflecting adversely on his fitness to practice certified public accountancy. As to Respondent firm, practicing without a valid firm registration. Revocation and return of Respondent Jones's Kansas certificate and permit, censure of Respondent Jones, as well as a \$5,000 fine; reimbursement of costs pursuant to K.S.A. 1-206 and censure. As to Respondent Firm, denial of application for renewal of firm registration and censure.

R. TROY D. RENKEMEYER, CPA SUMMARY ORDER OF REVOCATION OF CERTIFICATE: Felony conviction, severity level 8, person felony, breach of privacy. Imposition of sanctions pursuant to K.S.A. 1-311(a)(10) and K.S.A. 1-311(a)(14), Revocation and return of certificate, \$5,000 fine; reimbursement of costs pursuant to K.S.A. 1-206; and censure.

S. JACOB A. WISDOM, CPA; WISDOM CPAS, LLC SUMMARY ORDER AMENDING STIPULATION AND CONSENT ORDER: Release from post issuance and pre-issuance reviews of any preparation engagements and compilations; reimbursement of costs pursuant to K.S.A. 1-206.

5. OTHER:

A. The Board reviewed the exposure draft of the proposed amendment to the UAA Rules regarding the extension of conditional credit for passing a section of the exam from 18 months to 24 months. Ms. Somers reported that the NASBA Board would be meeting the same day as this Board to review the results of the exposure draft, and also reported

that the extension could be as much as 36 months, depending on the feedback. After discussion, Mr. Dunn moved, and Mr. Gillespie seconded for the Board to approve and accept the final recommendation from the NASBA Board for extension of exam scores with an implementation date of January 1, 2024, which would require an amendment to the Board's Rules and Regulations.

B. Mr. Bottenberg moved, and Mr. Gillespie seconded, for the Board to go into Executive Session, attorney/client privilege for a period of 35 minutes to discuss K.S.A.1-308. Upon a vote, the motion carried.

6. ADJOURN: Mr. Bottenberg moved, and Mr. Gillespie seconded, for the Board to adjourn. Upon a vote, the motion carried.

/s/ Susan L. Somers
Susan L. Somers, Executive Director