

MINUTES OF THE KANSAS BOARD OF ACCOUNTANCY
APRIL 29, 2022
9:00 AM
VIRTUAL MEETING

1. ADMINISTRATIVE MATTERS:

A. CALL TO ORDER:

Jim Gillespie, CPA called the meeting to order. Other Board members in attendance virtually were Meridith Bihuniak, CPA; Jeff Bottenberg, Public Member; S. Lucky DeFries, Public Member; John Helms, CPA; Julie Spiegel, CPA; and Sean Weaver, CPA. Also in attendance virtually was Susan L. Somers, Executive Director; Tim Resner, Disciplinary Counsel to the Board; Darin M. Conklin, General Counsel to the Board; Rita Barnard, on behalf of the Kansas Society of CPAs; and Joyce Schartz, of the Public Accountants Association.

B. CONSENT CALENDAR:

1-3. The Board reviewed the minutes of the November 9, 2021, January 26, 2022 and February 25, 2022 meetings; certificates/permits to practice; firm registrations; and the March 31, 2022 financials. Mr. Helms moved, and Mr. DeFries seconded to approve the Consent Calendar. Upon a vote, the motion unanimously carried.

2. CPA EXAM:

A. The Board reviewed the CPA exam scores for February 8, 2022 to April 14, 2022. Ms. Spiegel moved, and Mr. Weaver seconded, to ratify the scores. Upon a vote, the motion unanimously carried.

B. Pursuant to K.A.R. 74-2-7(g), the Board reviewed requests for waivers of course requirements from the following individuals:

Oliver Bihuniak: Ms. Bihuniak recused herself from this matter. Request for waiver of 2 hours of communications. Ms. Spiegel moved, and Mr. Helms seconded for the Board to go into closed session to deliberate the matter. Upon a vote, the motion carried with Ms. Bihuniak not participating.

When the Board reconvened in public session, Mr. Weaver moved, and Mr. Helms seconded to deny the request for lack of compelling circumstances. Upon a vote, the motion carried, with Ms. Bihuniak not participating.

James Davidson: Mr. Davidson was present at the meeting. Request for waiver of the college algebra or higher math course. After discussion, Mr. Weaver moved, and Mr. Bottenberg seconded for the Board to go into closed session for 10 minutes to deliberate the matter. Upon a vote, the motion carried.

The Board reconvened in public session, Mr. Bottenberg moved, and Mr. Weaver seconded to grant the waiver based upon Mr. Davidson's work experience. Upon a vote, the motion carried, with Mr. Helms voting no.

Mitchell Williams: Request for waiver of two hours of communications. After discussion, Mr. Weaver moved, and Ms. Spiegel seconded to approve the waiver based upon compelling circumstances. Upon a vote, the motion 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. The Board reviewed requests for extension of Peer Review due dates for the following firms:

Edw. B. Stephenson & Co., CPAs, Chtd. Aaron Iverson appeared virtually before the Board as the authorized representative of the firm, to request the extension of the firm's peer review due date from April 30, 2022 to May 31, 2022 due to residual effects of the pandemic, family health issues and tax season . After discussion, Mr. Weaver moved, and Mr. Helms seconded to approve the request, with no further extensions. Upon a vote, the motion carried.

Motsinger CPA Tax & Accounting, LLC: Ms. Motsinger appeared virtually before the Board as the authorized representative of the firm to request an additional extension of the firm's Peer Review due date. The firm had previously been granted an extension from January 31, 2022 to April 30, 2022 for the reason that the working papers for the attest reports to be peer reviewed were accidentally shredded, which necessitated the re-creation of the firm's working papers and reissuance of the attest reports. Presently, the firm requests an additional extension of the Peer Review due date premised on the firm owner's trip to Europe where she tested positive for Covid, and the firm's inability to complete the work necessary to complete the peer review in a timely manner. After discussion, Ms. Spiegel moved, and Mr. Helms seconded, for the Board to go into closed session for 15 minutes to deliberate the matter. Upon a vote, the motion carried.

When the Board reconvened in public session, Mr. Weaver moved, and Mr. Helms seconded, to deny the request for extension of the firm's Peer Review. Upon a vote, the motion carried. Ms. Motsinger was strongly encouraged to complete the firm's Peer Review.

CM & Associates, LLC: The firm is requesting an extension of its Peer Review from April 30, 2022 to May 31, 2022 for the reason that the Team Captain who was to perform the Peer Review was busy with tax season and was not able to undertake the Peer Review in a timely manner. After discussion, Mr. Bottenberg moved, and Mr.

DeFries seconded, to approve the extension of the firm's Peer Review to May 31, 2022 with no further extensions. Upon a vote, the motion carried.

4. HEARINGS AND DISCIPLINARY ACTIONS:

A. J. CORY GAYMAN, CPA; JCG CPA, P.C.: Ms. Bihuniak, the investigator in this matter, recused herself. Mr. Gayman appeared virtually before the Board 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 Mr. Gayman had engaged in the practice of certified public accountancy without holding a Kansas certificate and permit; committed a willful violation of a rule of professional conduct, acts discreditable; and engaged in conduct reflecting adversely on his fitness to practice certified public accountancy. The Board also determined that the firm had engaged in the practice of certified public accountancy without a valid firm registration. The terms of the Stipulation and Consent Order required the Respondent to appear before the Board; Respondents 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 incurred in the matter; and censure of the Respondents. Applications for certificate, permit and firm registration were approved. After discussion, Mr. Weaver moved, and Ms. Spiegel seconded, to accept the Stipulation and Consent Order. Upon a roll call vote, the motion carried, with Ms. Bihuniak not participating.

B. HOOD & AASSOCIATES, CPAS, P.C. STIPULATION AND CONSENT ORDER: Ms. Bihuniak, the investigator in this matter, recused herself. Paul Hood, CPA, appeared virtually before the Board 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 engaged in the practice of certified public accountancy without holding a valid firm registration. The terms of the Stipulation and Consent Order required Respondent to appear before the board; to pay a fine in the amount of \$500.00, plus 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, Ms. Spiegel moved, and Mr. Helms seconded to approve the Stipulation and Consent Order. Upon a roll call vote, the motion carried, with Ms. Bihuniak not participating.

C. AMISHA MEHTA, CPA; MEHTA TAX & ACCOUNTING SRVC, LLC STIPULATION AND CONSENT ORDER: Ms. Bihuniak, the investigator in this matter, recused herself. Ms. Mehta appeared virtually on behalf of herself and her firm, along with her legal counsel, Joel I. Krieger, of The Krieger Law 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 was practicing certified public accountancy without holding a valid firm registration and that Respondent committed a willful violation of 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 Respondent to appear before the Board; Respondent to pay a fine in the amount of \$1,000.00 plus costs, pursuant to K.S.A. 1-

206, to include attorney's fees and court reporter fees; and censure of the Respondents. Respondent Firm's application for registration was approved. After discussion, Mr. Weaver moved, and Ms. Spiegel seconded to approve the Stipulation and Consent Order. Upon a roll call vote, the motion carried, with Ms. Bihuniak not participating.

D. MICHAEL D. PEROO, CPA; MICHAEL D. PEROO, CPA, P.A. STIPULATION AND CONSENT ORDER: Mr. Weaver, the investigator in this matter, recused himself. Mr. Peroo appeared virtually on behalf of himself and his firm, along with his legal counsel, Charles Fowler, of the Fowler Law 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 engaged in the practice of certified public accountancy without a valid firm registration and had failed to timely comply with Peer Review. It was determined that Respondent had committed a willful violation of 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 Respondent to appear before the Board; Respondents to pay a fine in the amount of \$3,000.00 plus costs, pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees; Respondent Peroo to complete the NASBA Center for Public Trust Ethical Leadership Training Program for Kansas examination and completion of a practice management continuing education course; and censure of Respondents. Respondent Firm's application for registration was approved. After discussion, Ms. Spiegel moved, and Mr. Helms seconded to accept the Stipulation and Consent Order. Upon a roll call vote, the motion carried, with Mr. Weaver not participating.

E. ELIJAH C. TUTTLE, CPA; ELIJAH C. TUTTLE, LLP STIPULATION AND CONSENT ORDER: Mr. Weaver, the investigator in this matter, recused himself. Mr. Tuttle appeared virtually before the Board on behalf of himself and his firm. This matter was before the Board for approval of a Stipulation and Consent Order arising from an investigation and subsequent determination that Respondents had willfully violated a rule of professional conduct; i.e., due care; and that Respondent Tuttle had engaged in conduct reflecting adversely on his fitness to practice certified public accountancy. The terms of the Stipulation and Consent Order required Respondent to appear before the Board; Respondents to pay a fine in the amount of \$5,000.00, plus costs, pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees; Respondent Tuttle to complete the NASBA Center for Public Trust Ethical Leadership Training Program for Kansas examination and completion of a practice management continuing education course; and censure of Respondents. After discussion, Mr. Bottenberg moved, and Mr. DeFries seconded for the Board to go into closed session for fifteen minutes to deliberate the matter.

When the Board reconvened in public session, Mr. Bottenberg moved, and Mr. DeFries seconded, for the Board to accept the Stipulation and Consent Order. Upon a roll call vote, the motion carried, with Mr. Weaver not participating.

F. ANNE CHRISTINE WILLMAN, STIPULATION AND CONSENT ORDER: Mr. Bottenberg, the investigator in this matter, recused himself. Ms. Willman appeared

virtually before the Board, along with legal counsel, Steve Willman, of Rouse Frets White Goss Gentile Rhodes, P.C. This matter was before the Board for approval of a Stipulation and Consent Order arising from an investigation and subsequent determination that Respondent engaged in the practice of certified public accountancy without holding a Kansas CPA certificate and permit to practice and committed a willful violation of a rule of professional conduct. The terms of the Stipulation and Consent Order required Respondent to appear before the Board; pay a fine in the amount of \$500.00, plus costs, pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees; and censure. After discussion, Mr. Weaver moved, and Mr. Helms seconded, to accept the Stipulation and Consent Order. Upon a roll call vote, the motion carried, with Mr. Bottenberg not participating.

G. PAUL R. WILSON, CPA, LLC STIPULATION AND CONSENT ORDER: Ms. Bihuniak, the investigator in this matter, recused herself. Mr. Wilson appeared virtually, along with legal counsel, Eric Anderson of Clark Mize & Linville. This matter was before the Board for approval of a Stipulation and consent Order arising from an investigation and subsequent determination that Respondent had engaged in the practice of certified public accountancy without a valid firm registration and had failed to meet the ownership requirements of a firm. The terms of the Stipulation and Consent Order required Respondent to appear before the Board; pay a fine in the amount of \$750.00, plus costs, pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees; and censure. Respondent's application for firm registration was granted. After discussion, Ms. Spiegel moved, and Mr. Weaver seconded, to accept the Stipulation and Consent Order. Upon a roll call vote, the motion carried, with Ms. Bihuniak not participating.

5. OTHER:

A. EXECUTIVE SESSION; ATTORNEY CLIENT PRIVILEGE/HEARING PROCESSES

This matter was tabled to another meeting date, to be determined.

6. ADJOURN

There being no further business to come before the Board, Mr. Bottenberg moved, and Mr. DeFries seconded to adjourn the meeting. Upon a vote, the motion carried.

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