

**MINUTES OF THE KANSAS BOARD OF ACCOUNTANCY  
MAY 23, 2023  
9:00 AM  
HYBRID MEETING**

**1. ADMINISTRATIVE MATTERS:**

**A. CALL TO ORDER:**

Julie Spiegel, CPA, Chair called the meeting to order. Other Board members in attendance were John Helms, Vice-Chair; 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 April 21, 2023 meeting; certificates/permits to practice; firm registrations; and the April 30, 2023 financials. Mr. DeFries moved, and Mr. Helms seconded to approve the Consent Calendar. Upon a vote, the motion unanimously carried.

**2. CPA EXAM:**

**A.** The Board reviewed the Q1 2023 Candidate Care Report. No action was required to be taken.

**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.

**4. HEARINGS AND DISCIPLINARY ACTIONS:**

**A. CUNEO LAWSON SHAY & STALEY STIPULATION AND CONSENT ORDER:** Mr. Dunn, the investigative Board member in this matter, recused himself. R. Stephen Staley, CPA 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 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 \$2,500.00; reimbursement of costs pursuant to K.S.A. 1-206 to include attorney's fees and court reporter fees; written notification to the Board

of its issuance of an audit for a Kansas client within five (5) business days of the issuance of the report; 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. Helms seconded, to issue a Protective Order prohibiting disclosure of those portions of the agency record where there is discussion or admission into evidence of peer review report documents. Upon a vote, the motion carried.

**B. HINKLE & COMPANY, PC STIPULATION AND CONSENT ORDER:** Mr. Dunn, the investigator in this matter, recused himself. James D. Hinkle, CPA 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 timely comply with Peer Review. The terms of the Stipulation and Consent Order required Respondent to appear before the Board; 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; censure; and the setting of a new peer review due date. After discussion, Mr. Helms moved and Mr. Gillespie seconded, to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Dunn not participating.

**C. STEVEN R. HOWARD STIPULATION AND CONSENT ORDER:** Mr. Helms, the investigator in this matter, and Julie Wondra, both recused themselves. Mr. Howard appeared virtually before the Board, along with his legal counsel, Diane L. Bellquist. This matter was before the Board for approval of a Stipulation and Consent Order arising from Respondent's request for reinstatement of his Kansas certificate and permit, which were previously suspended. The terms of the Stipulation and Consent Order reinstated Respondent's Kansas certificate and permit with the condition that Respondent shall not individually or in conjunction with another person, perform or offer to perform attest services for Kansas clients without first obtaining the express written approval of the Board and required Respondent to pay costs pursuant to K.S.A. 1-206 to include attorney fees and court reporter fees. After discussion, Mr. Gillespie moved, and Mr. DeFries seconded, to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Helms and Ms. Wondra not participating.

**D. MICHAEL D. PEROO, CPA; MICHAEL D. PEROO, CPA. P.A. STIPULATION AND CONSENT ORDER:** Mr. Dunn, the investigative Board member, recused himself. The Respondent, Mr. Peroo, and the Respondent firm appeared virtually and through legal counsel, Charles E. Fowler, III. This matter was before the Board for approval of a Stipulation and Consent Order arising from an investigation and subsequent determination that both Respondent and Respondent firm had failed to comply with professional standards thus committing willful violations of a rule of professional conduct. Respondent was also deemed to have engaged in conduct reflecting adversely on his fitness to practice certified public accountancy. Mr. Gillespie moved, and Mr. Bottenberg seconded, for the Board to go into closed session pursuant to K.S.A. 1-501 to discuss

confidential peer review data. Upon a vote the motion carried with Mr. Dunn not participating. The terms of the Stipulation and Consent Order required Respondent and Respondent firm to appear before the Board; Respondent to pay a fine in the amount of \$2,000.00; Respondent and Respondent firm to reimburse 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. 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 Ms. Wondra seconded, to issue a Protective Order prohibiting disclosure of those 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. CHARLES ALLEN, CPA; CHARLES ALLEN, CPA, LLC HEARING ON SUMMARY ORDER OF REVOCATION:** Mr. Dunn, the investigative Board member assigned to this matter, recused himself. Mr. Allen appeared virtually on behalf of himself and his firm. This matter was before the Board for a hearing requested by Mr. Allen after the issuance of a Summary Order. After discussion, Mr. Gillespie moved, and Mr. Helms seconded, for the Board to go into closed session pursuant to K.S.A. 1-501 to discuss the results of Peer Review. Upon a vote, the motion carried with Mr. Dunn not participating. When the Board reconvened in open session, more discussion ensued, after which Mr. Gillespie moved, and Mr. Helms seconded to continue the proceedings to June 23, 2023. Upon a vote, the motion carried, with Mr. Dunn not participating.

**F. ELIJAH C. TUTTLE, CPA HEARING ON SUMMARY ORDER OF REVOCATION:** Mr. Dunn, the investigative Board member assigned to this matter, recused himself. Mr. Tuttle appeared virtually before the Board. This matter was before the Board for a hearing requested by Mr. Tuttle after the issuance of a Summary Order of Revocation. After discussion, and due to time constraints, Mr. Gillespie moved and Ms. Wondra seconded to continue the matter to June 23, 2023. Upon a vote, the motion carried, with Mr. Dunn not participating.

**5. OTHER:**

There were no other matters to be discussed.

**6. ADJOURN:**

There being no further business to come before the board, Mr. Gillespie moved, and Mr. Dunn seconded, to adjourn the meeting. Upon a vote, the motion carried.

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Susan L. Somers, Executive Director