

MINUTES OF THE KANSAS BOARD OF ACCOUNTANCY
JUNE 21, 2024
9:00 AM
VIRTUAL MEETING

1. ADMINISTRATIVE MATTERS:

A. CALL TO ORDER:

Aron Dunn, CPA, Chair, called the meeting to order. Other Board members in attendance were Jeffery Bottenberg, Public Member; Trina Harmon, CPA; James Gillespie, CPA; John Helms, 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; Joyce Schartz and Heather Poore, on behalf of the Public Accountants Association.

B. CONSENT CALENDAR:

1-3. The Board reviewed the minutes of the April 26, 2024 meeting; certificates/permits to practice; firm registrations; and the May 31, 2024 financials. Mr. Gillespie moved, and Mr. Helms seconded to approve the Consent Calendar. Upon a vote, the motion unanimously carried.

2. CPA EXAM:

A. RATIFY Q1 EXAM SCORES: After review, Mr. Gillespie moved, and Ms. Wondra seconded to ratify the exam scores from Q1 2024. Upon a vote, the motion carried.

B. Q1 2024 EXAM PASS RATES: The Board reviewed the exam pass rates for Q1 2024. No action was required to be taken.

C. REQUEST FROM JANE JOHNSON EXTEND THE TIME WITHIN WHICH TO COMPLETE THE CPA EXAM: Ms. Johnson appeared virtually to request an extension of time within which to complete all four sections of the CPA exam pursuant to K.A.R. 74-1-3(h), and for a waiver of the requirement to complete a data analytics course pursuant to K.A.R. 74-2-7(h). Following the presentation of evidence and argument, Mr. Gillespie moved, and Mr. Bottenberg seconded, for the Board to go into closed session for 20 minutes for purposes of deliberation. Upon a vote, the motion carried.

When the Board reconvened, there was more discussion, whereupon Ms. Harmon moved, and Mr. Bottenberg seconded, for the Board to go back into closed session for 15 minutes for purposes of further deliberation. Upon a vote, the motion carried.

When the Board reconvened, Mr. Bottenberg moved, and Mr. Gillespie seconded that the request for extension of the time within which to complete all sections of the CPA exam submitted pursuant to K.A.R. 74-1-3(h), be denied and the request for waiver of the data analytics course be granted. Upon a vote, the motion carried.

D. Q1 2024 CANDIDATE CARE REPORT: The Board reviewed the Candidate Care Report from Q1 2024. No action was required to be taken.

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

A. The Board reviewed the Peer Reviews Due and In Process report. No action was required to be taken.

B. REQUEST FROM DEMARANVILLE & ASSOCIATE, CPAS, LLC FOR EXTENSION OF 3.31.24 PEER REVIEW DUE DATE: Mr. Dunn recused himself from this matter. Sherry DeMaranville appeared on behalf of the firm to request an extension of her firm's Peer Review that was due March 31, 2024. It was noted that the Oklahoma Society of CPAs had granted an extension March 15, 2024, but that the firm did not provide that extension to the Board prior to the March 31, 2024 due date. Further, an in-process letter was issued by the Oklahoma Society of CPAs stating that the Peer Review was in process as of May 30, 2024. After discussion, Mr. Bottenberg moved, and Ms. Harmon seconded, to approve the extension of the Peer Review due date to May 31, 2024. Upon a vote, the motion carried, with Mr. Dunn not participating.

C. DISCUSSION OF WICHITA STATE UNIVERSITY 2024 BARTON ACCOUNTANCY FORUM CERTIFICATE OF ATTENDANCE: Mr. Dunn recused himself from this matter. Dr. Christine Porter and Laura Zellers from Wichita State University appeared virtually before the Board to request permission to reissue seminar certificates of attendance that did not contain information required by the regulations governing continuing education (CE). The regulations state that a person must have the proper certificate of attendance/completion in their possession when claiming CE for renewal. After discussion, Ms. Wondra moved, and Ms. Harmon seconded for the Board to go into closed session for 15 minutes to deliberate the matter. Upon a vote, the motion carried, with Mr. Dunn not participating.

When the Board reconvened, Mr. Bottenberg moved and Ms. Harmon seconded that pursuant to K.A.R. 74-4-7(c) the Board waive for good cause, the requirement of 74-4-7(a) necessitating possession of CE proof of attendance at the time of submitting an application for renewal relative to the May 15, 2024 Barton Accountancy Forum. Upon a vote, the motion carried, with Mr. Dunn not participating. The Board thereafter noted the uniqueness of the circumstances and that similar issues in the future would continue to be evaluated on a case-by-case basis.

4. HEARINGS:

A. SCOTT W. HOLLOMAN, CPA STIPULATION AND CONSENT ORDER: Mr. Dunn, the investigator in this matter, recused himself from this matter. Mr. Holloman appeared in person before the Board without his legal counsel. This matter was before the Board for approval of a Stipulation and Consent Order arising from an investigation and the subsequent determination that Respondent had failed to comply with professional standards constituting a willful violation of a rule of professional conduct. The terms of the Stipulation and Consent order required Respondent to appear before the Board; Respondent may not perform or offer to perform attest services without prior written consent of the Board; Respondent to pay a fine in the amount of \$750.00 and 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 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 with Mr. Dunn not participating.

B. ERIN R. MARTIN, CPA; MARTIN TAX AND ACCOUNTING, LLC STIPULATION AND CONSENT ORDER: Ms. Harmon, the investigator in this matter, recused herself. Ms. Martin and the firm appeared virtually before the Board, along with legal counsel, Zachary Anshutz. 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 Respondent had 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; Respondent Firm to pay a fine in the amount of \$1,000.00; Respondents to pay costs, pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees; approval of the firm registration; and censure of both parties. Ms. Wondra moved, and Mr. Helms seconded, to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Ms. Harmon not participating.

C. SYMPHONA, LLC STIPULATION AND CONSENT ORDER: Mr. Dunn, the investigative Board member in this matter, recused himself. Kenneth Wood 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 timely comply with Peer Review. The terms of the Stipulation and Consent Order required Respondent to appear before the Board; to pay 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. Mr. Gillespie moved, and Ms. Harmon seconded, to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Dunn not participating.

5. OTHER: Mr. Helms addressed the Board stating that this would be his last Board meeting as he was not applying for reappointment to the Board after his term expires July 31, 2024 and would be traveling at the time of the July meeting. The Board members, legal counsel, and Ms. Somers all thanked him for his 12-year service to the Board.

6. ADJOURN:

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

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