

**MINUTES OF THE KANSAS BOARD OF ACCOUNTANCY
JULY 16, 2021
9:00 AM**

1. ADMINISTRATIVE MATTERS:

A. CALL TO ORDER:

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

B. CONSENT CALENDAR:

1-3. The Board reviewed the minutes of the June 15, 2021 meeting; certificates/permits to practice; firm registrations; and the June 30, 2021 financials. Mr. Gillespie moved, and Ms. Spiegel seconded to approve the Consent Calendar. Upon a roll call vote, the motion unanimously carried.

2. CPA EXAM:

A. The Board reviewed the CPA exam scores for May 11, 2021 to June 17, 2021. Mr. Gillespie moved, and Mr. Helms seconded, to ratify the scores. Upon a vote, the motion unanimously carried.

B. The Board reviewed the Q1 2021 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. DISCIPLINARY ACTION AND SETTLEMENT AGREEMENT;

A. ERIN M. FOX, CPA AND FOX FINANCIAL SERVICES, LLC STIPULATION AND CONSENT ORDER: Ms. Spiegel, the investigator, recused herself from this matter. Ms. Fox appeared virtually before the Board on behalf of herself 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 Fox had been practicing without a lawful Kansas permit; willfully violated a rule of professional conduct; and engaged in conduct reflecting adversely on her fitness to practice certified public accountancy; and that Respondent Firm violated a provision of the Accountancy Act. The terms of the Stipulation and Consent Order required Respondents to appear before the Board; Respondent Fox 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 Respondent Fox and the firm. Respondent Fox's application for permit was approved as was Respondent firm's application for firm registration. After discussion, Mr. Helms moved, and Mr. Bottenberg seconded to approve the Stipulation and Consent. Upon a roll call vote, the motion carried, with Ms. Spiegel not participating.

B. LAURA MILLER SEREDUCK, CPA AND MILLER SEREDUCK, LLC STIPULATION AND CONSENT ORDER: Ms. Spiegel, the investigator, and Mr. Gillespie, recused themselves from this matter. Ms. Sereduck 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 Sereduck had committed dishonesty or deceit in obtaining a permit; committed a willful violation of a rule of professional conduct; and engaged in conduct reflecting adversely on her fitness to practice certified public accountancy; and that Respondent Firm violated a provision of the Accountancy Act. The terms of the Stipulation and Consent Order required Respondents to appear before the Board; Respondent Sereduck 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 Respondent Sereduck and the firm. Respondent firm's application for firm registration was granted. After discussion, Mr. Bottenberg moved, and Ms. Koehn seconded to approve the Stipulation and Consent. Upon a roll call vote, the motion carried, with Ms. Spiegel and Mr. Gillespie not participating.

C. SAMUEL BRANDT: Mr. Helms, the investigator recused himself from this matter. Mr. Bottenberg moved and Ms. Spiegel seconded, pursuant to K.S.A. 75-4319 for the Board to go into executive session for fifteen minutes to discuss legal matters with its counsel relative to this matter under attorney/client privilege. When the Board reconvened, Mr. Bottenberg moved and Ms. Bihuniak seconded to approve the Settlement Agreement, Order for Agreed Injunction and Final Judgment, and the Joint Motion for Order for Agreed Injunction and Final Judgment. Upon a vote, the motion carried, with Mr. Helms not participating.

THE FOLLOWING SUMMARY ORDER AS APPROVED BY THE CHAIR WAS REVIEWED BY THE BOARD. NO FURTHER ACTION WAS REQUIRED TO BE TAKEN.

D. ANTHONY B. KRAMER, CPA AND KRAMER & ASSOCIATES, CPAS, LLC: Revocation of certificate and permit of Anthony B. Kramer for failure to timely cooperate with a Board investigation and conduct reflecting adversely on Respondent's fitness to practice as a CPA. Revocation of Respondent firm's registration for failure to cooperate

with a Board investigation and failure to timely comply with peer review. Both Respondent and Respondent firm were assessed a fine of \$1,500; Respondent was directed to return of his CPA certificate and permit to the Board and the Respondent firm was directed to return its firm registration; pay costs pursuant to K.S.A. 1-206; and both parties were censured.

5. OTHER:

A. ELECTION OF OFFICERS: Ms. Spiegel moved, and Mr. Bottenberg seconded to nominate Mr. Gillespie as Chair for the ensuing year. Upon a vote, the motion carried. Mr. Weaver then moved, and Mr. Gillespie seconded, for Ms. Spiegel as Vice-Chair for the ensuing year. Upon a vote, the motion carried.

B. NASBA REGIONAL MEETING OVERVIEW: Ms. Somers gave an overview of the NASBA Regional meeting held in June which covered the topics of anti-regulation legislation; CPA evolution and transition to the new exam in January of 2024; practice analysis change to CPA exam July 1, 2021 removing IFRS and Estate Tax; education survey; accreditation; ransomware; Peer Review; and Education update.

C. EXECUTIVE SESSION: Mr. Bottenberg moved, and Mr. Helms seconded, for the Board to go in to executive session for ten minutes for personnel matters, specifically the evaluation of non-appointed personnel. Upon a vote the motion carried.

D. Ms. Somers reported that she had just received word from the Oklahoma Society of CPAs that their Peer Review Oversight Committee had met and is requesting that the Oklahoma Board of Accountancy approve the initiative of including Kansas and South Dakota in their reporting of oversight of the Peer Review program. Once the Board approves the measure, a contract and operating statement will be provided to this Board for consideration.

6. ADJOURN

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

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