

MINUTES OF THE KANSAS BOARD OF ACCOUNTANCY
JULY 19, 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 June 23, 2023 meeting; certificates/permits to practice; firm registrations; and the June 30, 2023 financials. Mr. Gillespie moved, and Mr. DeFries 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 July 11, 2023 to July 12, 2023. After discussion, Mr. DeFries moved, and Mr. Dunn seconded to ratify the scores. Upon a vote, the motion unanimously carried.

B. Q1 20203 CPA EXAM PERFORMANCE SUMMARY: The Board reviewed the results of the Q1 20203 CPA Exam Performance Summary. 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.

B. HOOD & ASSOCIATES, CPAs, P.C. REQUEST FOR EXTENSION OF PEER REVIEW: Violet Kirkendall, CPA appeared virtually before the Board to request an extension of her firm's Peer Review from June 30, 2023 to August 31, 2023, due to multiple acquisitions by the firm and delays in obtaining data to complete the Peer Review. After discussion, Ms. Wondra moved, and Mr. Gillespie seconded to grant the extension to August 31, 2023. Upon a vote, the motion unanimously carried.

4. HEARINGS:

A. ELIJAH C. TUTTLE, CPA (CONTINUATION FROM THE MAY AND JUNE MEETINGS): Mr. Dunn, the investigative Board member assigned to this matter, recused himself. Mr. Tuttle appeared virtually. Mr. Bottenberg moved, and Mr. Gillespie seconded, for the Board to go into closed session for one hour for the purposes of deliberating the matter. Upon a vote, the motion carried, with Mr. Dunn not participating.

When the Board reconvened, Mr. Gillespie moved, and Ms. Wondra seconded for the Board to go back into closed session for one hour for further deliberation of the matter. Upon a vote, the motion carried, with Mr. Dunn not participating.

When the Board reconvened, Mr. Gillespie moved, and Mr. Bottenberg seconded for the Board to go back into closed session for one hour for further deliberation of the matter. Upon a vote, the motion carried, with Mr. Dunn not participating.

When the Board reconvened, Mr. DeFries moved, and Mr. Bottenberg seconded for the Board to go back into closed session for forty minutes for further deliberation of the matter. Upon a vote, the motion carried, with Mr. Dunn not participating.

When the Board reconvened, Mr. Bottenberg moved, and Mr. Gillespie seconded for the Board to go back into closed session for ten minutes to conclude the deliberation of the matter. Upon a vote, the motion carried, with Mr. Dunn not participating.

When the Board reconvened, Mr. Bottenberg moved, and Mr. Gillespie seconded, that ~~in~~after-review of the evidence and consideration of the argument, Mr. Tuttle is subject to sanction pursuant to K.S.A. 1-311(a)(14), ~~and~~ for conduct reflecting adversely on his fitness to practice certified public accountancy. As a result of this finding, the Board orders that Elijah C. Tuttle's Kansas certificate and permit to practice certified public accountancy are suspended for a period of six months, and will remain suspended thereafter until Respondent applies for reinstatement of his certificate and/or permit, and such reinstatement is approved by the Board; that Mr. Tuttle pay a fine in the amount of \$500.00 to be paid within ten calendar days of the effective date of the Board's Final Order, which cannot be paid by credit card; that Elijah C. Mr. -Tuttle, CPA pay to the Board costs, pursuant to K.S.A. 1-206, the amount and timing of which shall be determined upon motion and hearing before the Board. In addition, the Board censures Mr. Tuttle. Upon a vote, the motion carried, with Mr. Dunn not participating.

B. LARSON & COMPANY, INC., F/K/A/ LARSON & COMPANY, P.A. STIPULATION AND CONSENT ORDER: Mr. DeFries and Mr. Dunn, the investigators assigned to this matter, recused themselves. William Dakan appeared on behalf of Larson & Company, Inc., along with Jack McInteer, Trustee of the Derry Larson Trust; Lorena Jensen, CPA; Karl Rump, CPA; and Margaret VanSkyver, EA. This matter was before the Board for approval of a Stipulation and Consent Order granting Respondent a reasonable period of time within which to come into compliance with K.S.A. 1-308(h).

~~approving Respondent's use of the name "Larson" in the firm name and approving the re-registration of Larson & Company, Inc. approving the formation of a new firm utilizing the name of Derry Larson, now deceased, and converting the Professional Corporation to a General Corporation.~~ After discussion, Mr. Gillespie moved, and Ms. Wondra seconded, to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. DeFries and Mr. Dunn -not participating.

C. RONALD CASTOR, CPA; RONALD CASTOR, L.C. STIPULATION AND CONSENT ORDER: Mr. Dunn, the investigator in this matter, recused himself. Ronald Castor appeared on behalf of himself and his firm. This matter was before the Board for acceptance of a Stipulation and Consent order arising from an investigation and subsequent determination that Respondent Firms had failed to comply with professional standards; ~~willful violation of a rule of professional conduct;~~ and Respondent had engaged in conduct reflecting adversely on his fitness to practice as a certified public accountant. The terms of the Stipulation and Consent order required Respondents to appear before the Board; Respondent Firm to pay payment of a fine in the amount of \$1,000.00; ~~and reimbursement of costs;~~ pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees; and censure of Respondents. After discussion, Mr. Gillespie moved, and Mr. DeFries 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 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.

5. OTHER:

A. ELECTION OF OFFICERS: Mr. Bottenberg moved, and Ms. Wondra seconded to nominate Aron Dunn, CPA as the upcoming Chair of the Board commencing August 1, 2023. Upon a vote, the motion carried. Mr. Bottenberg moved, and Mr. Gillespie seconded, to nominate John Helms, CPA, as Vice-Chair of the Board commencing August 1, 2023. Upon a vote, the motion carried.

6. ADJOURN: Mr. Gillespie moved, and Mr. DeFries seconded to adjourn the meeting. Upon a vote, the motion carried.

Susan L. Somers, Executive Director