

MINUTES OF THE KANSAS BOARD OF ACCOUNTANCY
JULY 22, 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; and Aron Dunn, CPA. Also in attendance virtually was Susan L. Somers, Executive Director; Brenda Head, Disciplinary Counsel to the Board; Darin M. Conklin, General Counsel to the Board; Danielle Hollogram and 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 June 17, 2022 meeting; certificates/permits to practice; firm registrations; and the June 30, 2022 financials. Mr. DeFries moved, and Mr. Bottenberg 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 June 16, 2022 to July 14, 2022. Mr. Bottenberg moved, and Ms. Bihuniak seconded, to ratify the scores. Upon a vote, the motion unanimously 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. Ms. Somers discussed with the Board various issues relating to the peer review compliance process, including the Board's use of warning letters issued to firms that are in the Peer Review process, where the firm fails to comply with the due date for submission of either the Peer Review letter of completion, or an "in process" letter. Proposed revisions to the warning letters were discussed by the Board, including a reduction in the time period for the Firm to come into compliance from thirty calendar days to fifteen calendar days; that the Executive Director will issue the warning letters the first business day after the peer review due date; and language was proposed to advise the firms that regardless of any corrective action taken, the Board reserves the right to take disciplinary action for failure to timely comply with Peer Review. After review, Mr. Dunn

moved, and Mr. Bottenberg seconded, to approve the proposed changes to the Peer Review warning letters. Upon a vote, the motion unanimously carried.

5. HEARINGS AND DISCIPLINARY ACTIONS:

ANGELA MOTSINGER, CPA; MOTSINGER CPA TAX & ACCOUNTING, LLC STIPULATION AND CONSENT ORDER: Mr. Dunn, the investigative Board member recused himself. Ms. Motsinger appeared in person virtually before the Board for consideration of a Stipulation and Consent Order arising from an investigation and subsequent determination that Respondent firm had failed to timely comply with Peer Review and Respondent Motsinger had willfully violated 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 Motsinger to appear virtually before the Board; Respondent Motsinger to pay a fine in the amount of \$2,000.00 and Respondents to pay 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. After discussion, Mr. DeFries moved, and Mr. Bottenberg seconded, to accept the Stipulation and Consent Order. Upon a roll call vote, the motion unanimously carried, with Mr. Dunn not participating.

The following Stipulations and Consent Orders, as approved by the Chair, or Vice-Chair, whichever was applicable, were reviewed by the Board. No further action was required to be taken.

DYAN K. BEITELMAN, CPA; CAPSTONE TAX & ACCOUNTING, INC: Practicing without a firm registration for Respondent Firm. Violation of the accountancy act and failure to fulfill the requirements of K.S.A. 1-308 as to the firm. Willful violation of a rule of professional conduct and conduct reflecting adversely on Respondent Beitelman's fitness to practice certified public accountancy. Payment of a fine in the amount of \$500.00; reimbursement of costs, to include attorney's fees; and censure of Respondents.

COREY GENE HULSTEIN: Practicing without a valid Kansas certificate and permit. Violation of the accountancy act and willful violation of a rule of professional conduct. Payment of a fine in the amount of \$500.00; reimbursement of costs, to include attorney's fees; and censure.

SKILES, LOOP, BREMER & WHITE, CPAS, P.C.: Willful failure to comply with a rule of professional conduct in that Respondent failed to comply with applicable professional standards. Preissuance review of the first compilation and/or agreed-upon procedure of a Kansas client undertaken subsequent to the effective date of the Stipulation and Consent Order; reimbursement of costs, to include attorney's fees; and censure.

5. OTHER:

A. CONTRACT AWARD FOR COURT REPORTING SERVICES: Ms. Somers reports that she, and Board member, John Helms, had recently completed a request for proposal for court reporting services, and the contract was awarded to Metropolitan Court Reporters, for the next five years.

B. DISCUSSION OF NASBA REGIONAL MEETING: Ms. Somers reported on the NASBA Eastern Regional meeting held in West Virginia. The main topics of discussion was principal place of business, which is concerning to all state boards now especially in light of people working virtually from home; and the new CPA exam commencing January 1, 2024.

C. ELECTION OF OFFICERS: Mr. Bottenberg moved, and Ms. Bihuniak seconded, to nominate Julie Spiegel as Chair, and John Helms, as Vice Chair, for the next year, commencing August 1, 2022. Upon a vote, the motion unanimously carried.

D. EXECUTIVE SESSION, PERSONNEL MATTERS: Mr. Bottenberg moved, and Mr. DeFries seconded, for the Board to go into executive session for fifteen minutes, specifically to discuss personnel matters, specifically the evaluation of Board staff. Upon a vote, the motion carried.

6. ADJOURN

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

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