

**MINUTES OF THE KANSAS BOARD OF ACCOUNTANCY
AUGUST 18, 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 Jim Gordon, CPA, on behalf of the Public Accountants Association

B. CONSENT CALENDAR:

1-3. The Board reviewed the minutes of the July 19, 2023 meeting; certificates/permits to practice; firm registrations; and the July 31, 2023 financials. Mr. DeFries moved, and Mr. Bottenberg seconded to approve the Consent Calendar. Upon a vote, the motion unanimously carried.

2. CPA EXAM:

A. CANDIDATE PERFORMANCE REPORT Q2 2023: The Board reviewed the Candidate Performance Report for Q2 2023. No action was required to be taken.

B. Q2 2023 CANDIDATE CARE REPORT: The Board reviewed the Q2 2023 Candidate Care Report. No action was required to be taken.

C. REQUEST FROM ERIK SCOTT FOR WAIVER OF INFORMATION SYSTEMS AND APPLICATIONS COURSE: Pursuant to K.A.R. 74-2-7(g) the Board reviewed a request from Erik Scott for a waiver of the Information Systems and Applications Course requirement to sit for the CPA exam. After discussion, Ms. Wondra moved and Mr. Gillespie seconded to approve the request for waiver, based upon his work experience. Upon a vote, the motion 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. GREG A. NEIS, CPA REQUEST FOR EXTENSION OF PEER REVIEW: Mr. Neis appeared virtually before the Board to request an extension of his firm's Peer Review from September 30, 2023 to December 29, 2023 due to his Peer Reviewer not being able to perform the Peer Review by September 30, 2023 and his not being able to complete an audit for a client due to staffing issues. Mr. Bottenberg moved, and Mr. Helms seconded to grant the extension to December 29, 2023 for good cause shown. Upon a vote, the motion unanimously carried.

C. REQUEST FROM JILLIAN GUM FOR WAIVER OF PERMIT RENEWAL LATE FEE AND CE PENALTY: Ms. Gum appeared virtually before the Board to request an extension to August 31, 2023 to obtain her remaining continuing education; a waiver of the late fee for her permit renewal; and a waiver of the 8 hours of penalty for not meeting her CE requirement by June 30, 2023, due to a family emergency. After discussion, Mr. Helms moved and Mr. DeFries seconded to extend her due date for completion of her continuing education to August 31, 2023 and waive the late fee and 8-hour penalty. Upon a vote, the motion carried.

D. LIST OF CPAS NOT RENEWING/CANNOT LOCATE: The Board reviewed a list of CPAs that had indicated that they were not renewing and who could not be located. No action was required to be taken.

E. LIST OF CPAS NOT RENEWED BY 8.11.23: The Board reviewed a list of people who had not renewed as of the Board meeting. No action was required to be taken.

F. REQUEST FROM DAVID LUNDGREN & COMPANY, CERTIFIED PUBLIC ACCOUNTANTS, CHARTERED AND DAVID LUNDGREN FOR EXTENSION OF TIME TO COME INTO COMPLIANCE WITH K.A.R. 74-5-406 RELATIVE TO USE OF FIRM NAME: Mr. Lundgren appeared virtually before the Board pro se and on behalf of the firm, to request an extension of time for the firm to come into compliance with K.A.R. 74-5-406, specifically, the propriety of its ongoing use of the firm name. Mr. Lundgren represented that his daughter had left the employment of his firm and it was noted that an additional CPA had not yet completed sufficient continuing education to warrant the renewal of his permit, resulting in the firm consisting of only one licensed CPA. After discussion, Ms. Wondra moved, and Mr. Bottenberg seconded to allow Mr. Lundgren until September 29, 2023 to come into compliance with K.A.R, 74-5-406. Upon a vote, the motion carried, with Mr. Helms voting no.

4. HEARINGS/DISCIPLINARY ACTIONS:

A. BINITA ADHIKARI, CPA; ABC TAX LLC STIPULATION AND CONSENT ORDER: Ms. Wondra, the investigative Board member in this matter, recused herself. Mr. Adhikari 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 Firm had been practicing without a firm registration, which resulted in a willful violation of the Code of Professional Conduct.

Respondent was found to have committed an act discreditable to the profession. The terms of the Stipulation and Consent Order required Respondents to appear before the Board; Respondent to pay a fine in the amount of \$1000.00 and costs, pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees; and censure of both parties. Respondent Firm's application for registration was granted. After discussion, Mr. Gillespie moved, and Mr. Bottenberg seconded to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Ms. Wondra not participating.

B. JENNIFER RODGERS CHICK, CPA; JENNIFER R. CHICK, CPA, LLC STIPULATION AND CONSENT ORDER: Mr. Helms, the investigative Board member in this matter, recused himself. Ms. Chick 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 Jennifer Chick had not exercised due professional care in performing professional services; committed an act discreditable to the profession; and engaged in conduct reflecting adversely on her fitness to practice certified public accountancy. It was further determined that Respondent Firm had been practicing under a misleading firm name not registered with the Board thus resulting in a violation of the Act and a violation of a rule of professional conduct. The terms of the Stipulation and Consent Order required Respondents to appear before the Board; Respondent 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 parties. After discussion, Mr. Gillespie moved, and Ms. Wondra seconded, to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Helms not participating.

C. DENNIS GOOSSEN; GOOSEN CPA, P.C. STIPULATION AND CONSENT ORDER: Mr. Dunn, the investigative Board member assigned to this matter, recused himself. Mr. Goossen 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 Goossen had been practicing without a valid certificate and permit, had committed an act discreditable to the profession resulting in a willful violation of a rule of professional conduct, and engaged in conduct reflecting adversely on his fitness to practice certified public accountancy. Respondent Firm had been practicing without a valid firm registration resulting in a violation of the Act and a willful violation of a rule of professional conduct. The firm was also seeking an extension of time to complete its Peer Review. The terms of the Stipulation and Consent Order required Respondents to appear before the Board; Respondent Goosen 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; and censure of both parties. In addition, Respondent Goosen's application for Kansas Certificate and Permit were granted. Respondent Firm's request for extension of the due date for its peer review was granted to August 31, 2023, and Respondent Firm's application for firm registration was granted conditionally until the August 31, 2023 date. After discussion Mr. Bottenberg moved, and Mr. Gillespie seconded to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Dunn not participating.

D. ELIZABETH MARIE REUSCH, CPA; LIZ REUSCH, CPA LLC STIPULATION AND CONSENT ORDER: Ms. Wondra, the investigator in this matter, recused herself. Ms. Reusch 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 Firm had been practicing without a firm registration, which resulted in a violation of the Act and a finding that Respondent had committed a willful violation of a rule of professional conduct. The terms of the Stipulation and Consent Order required Respondents to appear before the Board; Respondent to pay a fine in the amount of \$1000.00 and costs, pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees; and censure of both parties. Respondent Firm's application for registration was granted. After discussion, Mr. Gillespie moved, and Mr. Helms seconded to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Ms. Wondra not participating.

E. KENNETH R. STROUGH, CPA; KENNETH R. STROUGH, CPA, P.A. STIPULATION AND CONSENT ORDER: Ms. Wondra, the investigator in this matter, recused herself. Mr. Strough 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 Firm had been practicing without a firm registration, which resulted in a violation of the Act and a finding that Respondent had committed a willful violation of a rule of professional conduct and engaged in conduct reflecting adversely on his fitness to practice certified public accountancy. The terms of the Stipulation and Consent Order required Respondents to appear before the Board; Respondent Strough to pay a fine in the amount of \$3,500.00 and costs, pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees; and censure of both parties. Respondent's application for firm registration was granted. After discussion, Mr. Bottenberg moved, and Mr. Helms seconded to approve the Stipulation and Consent Order. Upon a vote, the motion carried, with Ms. Wondra not participating.

5. OTHER:

A. PROPOSED REGULATION AMENDMENTS: The Board reviewed Regulation amendments proposed by the Executive Director, Disciplinary Counsel and General Counsel relative to changes made to expiration of CPA exam scores; continuing education requirements; removal of authorization of licensed municipal public accountants; and moving the cooperation and notice of change of address Regulations out of the Code of Professional Conduct and place them in their own Article. After discussion, Mr. Bottenberg moved, and Mr. Helms seconded, to authorize the Executive Director and General Counsel to commence the Regulation amendment process. Upon a vote, the motion carried.

B. EXECUTIVE SESSION: LEGAL DISCUSSION REGARDING EXAM CREDITS: Mr. Bottenberg moved, and Ms. Wondra seconded for the Board to go into executive session for 45 minutes to reconvene at 12:00 p.m., to consult with attorneys,

pursuant to attorney/client privilege, regarding the Regulation governing CPA exam credit extensions. Upon a vote, the motion carried.

C. 2024 AND 2025 BUDGET: Ms. Somers reported that, although the budgets for 2024 and 2025 were approved in the 2023 legislative session, supplemental requests needed to be made for contractual services. After discussion, Mr. Bottenberg moved, and Mr. DeFries seconded that the budget amendments be reviewed and approved by the Board Chair and Vice Chair without having to go to the entire Board. Upon a vote, the motion carried.

6. ADJOURN:

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

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