

**MINUTES OF THE KANSAS BOARD OF ACCOUNTANCY
AUGUST 19, 2022
9:00 AM
VIRTUAL MEETING**

1. ADMINISTRATIVE MATTERS:

A. CALL TO ORDER:

Julie Spiegel, CPA 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 John Helms, 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; 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 July 22, 2022 meeting; certificates/permits to practice; firm registrations; and the July 31, 2022 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: Ms. Somers reported that there were no scores to ratify at this meeting.

B. CANDIDATE PERFORMANCE REPORT Q2 2022: The Board reviewed the second quarter candidate performance report. No action was required to be taken.

C. CANDIDATE CARE REPORT Q2 2022: The Board reviewed the second quarter candidate performance report. No action was required to be taken.

D. REVIEW OF NASBA RECOMMENDED UNIFORM CPA EXAM CREDIT EXTENSION POLICY: Ms. Somers presented a recommendation from the Computer Based Testing Exam Committee of NASBA relative to a credit extension policy during the transition from the current CPA exam to the new CPA exam commencing January 1, 2024. After discussion, the Board supports the recommendation. No action was required to be taken as the regulations currently provide for extension of exam scores when it is beyond the candidate's control.

E. REQUESTS FOR WAIVER OF UPPER DIVISION ECONOMICS COURSE: Pursuant to K.A.R. 74-2-7(g), the Board reviewed requests for waiver of courses required to sit for the CPA exam from the following:

1. Addie Lowell: Request for waiver of upper division economics course. After review and discussion, Mr. Bottenberg moved, and Mr. Helms seconded to waive the course requirement, based upon her work experience. Upon a vote, the motion unanimously carried.

2. Ricardo Mendoza: Request for waiver of upper division economics course. After review and discussion, Mr. Gillespie moved, and Mr. Helms seconded, to deny the request. 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 presented to the Board the contract for Peer Review Oversight with the Oklahoma Board of Accountancy, previously authorized for negotiation by the Board to include herself, Mr. Gillespie, and Mr. Conklin. After discussion, Mr. Gillespie moved, and Mr. DeFries seconded to accept the contract and authorized Ms. Somers to sign it on behalf of the Board. Upon a vote, the motion carried.

C. The Board reviewed a list of CPAs who had notified the Board that they were not renewing, or that staff at the Board office could not locate. No action was required to be taken.

D. The Board reviewed a list of CPAs who had not renewed as of 8.12.22. No action was required to be taken.

4. HEARINGS AND DISCIPLINARY ACTIONS:

A. BRIAN J. LANDERS STIPULATION AND CONSENT ORDER: Mr. Bottenberg, the investigator in this matter, recused himself. Mr. Landers, and his counsel, Kate O'Hara Gasper, appeared virtually before the Board. This matter was before the Board for approval of a Stipulation and Consent Order arising from an investigation and subsequent determination that Mr. Landers had engaged in the practice of certified public accountancy without holding a Kansas certificate and permit; and committed a willful violation of a rule of professional conduct, acts discreditable. The terms of the Stipulation and Consent Order required the Respondent to appear before the Board; 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 incurred in the matter; and censure. Applications for certificate, and permit were approved. After discussion, Mr. DeFries moved, and Mr. Gillespie seconded, to accept the Stipulation and Consent Order. Upon a vote, the motion unanimously carried, with Mr. Bottenberg not participating.

B. AMELIA JEAN LUDLOW, CPA, STIPULATION AND CONSENT ORDER:

Ms. Spiegel, the investigator in this matter, recused herself. Ms. Ludlow appeared virtually before the Board. This matter was before the Board for approval of a Stipulation and Consent Order arising from an investigation and subsequent determination that Ms. Ludlow had failed to maintain compliance for the renewal of her permit in that she did not obtain the required 40 hours of continuing education to include 2 hours of ethics for renewal. The terms of the Stipulation and Consent Order required Ms. Ludlow to appear before the Board; payment of a fine in the amount of \$500.00; reimbursement of costs pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees; censure and completion of continuing education. After discussion, Mr. Bottenberg moved, and Mr. Gillespie seconded, to approve the Stipulation and Consent Order. Upon a vote, the motion unanimously carried, with Ms. Spiegel not participating.

C. ELIJAH C. TUTTLE, CPA and ELI TUTTLE, LLP HEARING ON SUMMARY ORDER OF REVOCATION:

Mr. Dunn, the investigative Board member in this matter, recused himself. Mr. Tuttle appeared virtually before the Board *pro se* and as the authorized representative of Eli Tuttle, LLP. Tim Resner appeared as disciplinary counsel for the Board. This matter was before the Board upon request for hearing filed by Mr. Tuttle and his firm in response to a Summary Order of Revocation of certificate, permit and firm registration, for failure to comply with a Board Order in that the respondents failed to timely pay the fine imposed by a prior Board order. After discussion and presentation of evidence and argument, Mr. Bottenberg moved, and Mr. Gillespie seconded, for the Board to proceed into closed session to deliberate the matter. Upon a vote the motion passed unanimously 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 an additional five minutes to deliberate the matter. Upon a vote, the motion unanimously carried with Mr. Dunn not participating.

When the Board reconvened, Mr. Bottenberg moved, and Mr. Gillespie seconded that Mr. Tuttle had failed to comply with a Board Order and is thereby subject to sanction pursuant to K.S.A. 1-311(a)(9) and further that Eli Tuttle, LLC did fail to comply with a lawful Board order and is thereby subject to sanction pursuant to K.S.A. 1-312(a)(7); Respondent Tuttle was ordered to pay a fine in the amount of \$2,000 within sixty (60) days of August 19, 2022, which cannot be paid by credit card and further, to pay costs, pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees; Respondent Tuttle and Eli Tuttle, LLP are both censured. Upon a vote, the motion unanimously carried, with Mr. Dunn not participating.

D. TAYLOR GROUP, LLC STIPULATION AND CONSENT ORDER:

Mr. Dunn, the investigative Board member in this matter, recused himself. This matter was before the Board for consideration of a Stipulation and Consent Order amending a previous Stipulation and Consent Order which required the firm to undergo preissuance reviews of attest engagements. The amendment releases the firm from preissuance reviews and submission of pre-issuance review findings to the Board. After discussion, Mr. Gillespie

moved, and Mr. Helms seconded to approve. Upon a vote the motion unanimously carried, with Mr. Dunn not participating.

E. MICHAEL J. DUNCAN, CPA; MICHAEL J. DUNCAN, CPA, LLC SUMMARY ORDER OF REVOCATION: The Board reviewed a Summary Order of Revocation of certificate, permit and firm of Michael J. Duncan, CPA and Michael J. Duncan, LLC respectively, as signed by the investigative Board member. No action was required to be taken.

5. OTHER

A. Mr. Bottenberg moved, and Mr. Gillespie seconded, that the Board go into executive session for twenty-nine minutes to 11:30 a.m. for attorney/client purposes to seek advice and counsel on the Accountancy Laws and Regulations. Upon a vote, the motion unanimously carried.

6. ADJOURN

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

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