

MINUTES OF THE KANSAS BOARD OF ACCOUNTANCY
APRIL 24, 2026

1. ADMINISTRATIVE MATTERS:

A. CALL TO ORDER

Trina Harmon, CPA, Chair, called the Board meeting to order. Other Board members in attendance were Vice Chair Marshal Hull, CPA; Julie Wondra, CPA; Steve Herron, Public Member; Lucky DeFries, Esq., Public Member; Aron Dunn, CPA, Chad Allen, CPA. Also in attendance were Mindy Speck, Executive Director; Darin Conklin, General Counsel to the Board; Tim Resner, Disciplinary Counsel to the Board; Danielle Hologram and Rita Bernard of Kansas Society of CPAs; Emily Riner, Western Governors University.

B. CONSENT CALENDAR

1-3. The Board reviewed the minutes of January 16, 2026, meeting and certificates/permits to practice and firm registrations. January, February, and March 2026 financials were reviewed by the Board. Mr. DeFries moved and Mr. Hull seconded, to approve the consent calendar as presented. Upon a vote the motion passed unanimously.

2. CPA EXAM

A. Exam scores were reviewed for the periods of December 2025 through March 2026. Ms. Wondra moved and Mr. Herron seconded, to approve the exam scores as presented. Upon a vote, the motion passed unanimously.

B. Q1 2025 EXAM PASS RATES: The NASBA 2026 Q1 CPA Exam Performance Report was reviewed for informational purposes only. No action was required.

C. ROHIT DHAKAL REQUEST FOR WAIVER OF GENERAL EDUCATIONAL REQUIREMENTS: Rohit Dhakal appeared before the Board to request a waiver of general educational requirements based on his work experience. Mr. Dhakal presented his case to the Board. Upon hearing the evidence, Mr. Hull made and Ms. Wondra seconded, a motion to go into closed session for a period of 10 minutes for deliberations. Upon a vote the motion passed unanimously.

Upon reconvening the public meeting, Ms. Wondra moved and Mr. DeFries seconded to approve the waiver of 2.5 hours of written and oral communications and 3 hours of college algebra based on work experience. Upon a vote the motion passed unanimously.

3. CPE/CERTIFICATIONS/PERMITS TO PRACTICE/PEER REVIEW/FIRM REGISTRATIONS:

A. 2026 FIRM REGISTRATION UPDATE: Ms. Speck presented a summary of the 2026 firm registrations received for the recent renewal period, the number of firms not renewing, and total firms registered to date. The report was for informational purposes only with no action required.

- B. CPAVERSE – DISCUSSION ON FIRM REGISTRATION:** This matter was removed from the meeting agenda.

4. HEARINGS AND DISCIPLINARY ACTION:

- A. CM & ASSOCIATES, LLC – STIPULATION AND CONSENT ORDER:** Craig Chance appeared before the board as the authorized representative of the respondent. Mr. Hull recused himself from the case. The matter is before the Board for consideration of a proposed Stipulation and Consent Order arising from an investigation and subsequent determination that Respondent failed to comply with applicable professional standards which is a violation of the Accountancy Act. The terms of the Stipulation and Consent Order required Respondent to appear before the Board, pay a fine in the amount of \$1,000 and costs pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees, and censure. Respondent was also prohibited from perform or offer to perform audit or review services for Kansas clients or from Respondent's office in Kansas without the prior written permission of the Board. Mr. DeFries moved and Ms. Wondra seconded, to approve the Stipulation and Consent Order. Upon a vote the motion passed unanimously, with Mr. Hull not participating.

Ms. Wondra moved and Mr. Herron seconded, that the Board issue a protective order pursuant to K.S.A. 1-501. Upon a vote the motion passed unanimously, with Mr. Hull not participating.

- B. APRIL ADAMS, CPA, PLLC – STIPULATION AND CONSENT ORDER:** April Adams appeared before the Board as the authorized representative of Respondent. Marshall Hull recused himself from the case. This matter was before the Board for consideration of a proposed Stipulation and Consent Order arising from investigation and subsequent determination that Respondent had failed to comply with applicable professional standards which constitutes a violation of the Accountancy Act. The terms of the Stipulation and Consent Ordered required 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, and censure. Ms. Wondra moved and Mr. DeFries seconded to approve the Stipulation and Consent Order. Upon a vote, the motion passed unanimously with Mr. Hull not participating.

Ms. Wondra moved and Mr. Allen seconded that the Board issue a protective order pursuant to K.S.A. 1-501. Upon a vote the motion passed unanimously with Mr. Hull not participating.

- C. DAVID LUNDGREN & COMPANY, CPAS, CHARTERED – HEARING – APPLICATION FOR FIRM REGISTRATION:** Mr. Resner notified the Board that the Respondent had withdrawn its application for a hearing relative to the Summary Order issued March 3, 2026.

5. OTHER:

- A. LEGISLATION UPDATE:** Mr. Conklin gave an update on to the passage of HB 2573 and noted that the bill went into effect April 23, 2026. The Board discussed updating its website and posting an FAQ regarding passage and content of HB 2573. It was also noted that SB 30 was recently passed by the Kansas legislature.
- B. REVIEW FEE SCHEDULE:** The Board reviewed the funds needed to support agency operations for the upcoming 2027 fiscal year. Mr. Hull moved and Mr. Herron seconded, to ratify the funds

required to perform the Board's statutory duties as set forth in the Board's 2026-2027 fiscal year budget as presented. Upon a vote the motion passed unanimously.

- C. UPDATE FROM MARCH ED/LEGAL CONFERENCE:** Ms. Speck gave brief highlights from the NASBA March Executive Director and Legal Conference stating that the primary items of discussion continue to revolve around the AICPA's PEEC Exposure Draft, CPA Pathways, cybersecurity, peer review updates and education for NASBA members, and current trends in fraud and investigations.
- D. UPDATE TO ACCELA LICENSING PLATFORM:** Regarding transition to the new state licensing platform for multiple state agencies, Ms. Speck reported that the Board of Accountancy is slated for go-live the weekend of August 7th through the 10th. If implementation goes as planned, the portal will be open to public users August 10, 2026.
- E. REGIONAL CONFERENCE TRAVEL: Plans** for attendance to the NASBA Eastern Regional Conference were discussed to include travel for up to two members to attend in person, plus virtual attendance as allowed by NASBA, so long as budgeted funds exist to cover expenses. Mr. Herron moved and Mr. Hull seconded to approve of the travel as requested. Upon a vote, the motion passed unanimously.
- F. EXECUTIVE SESSION: PERSONNEL MATTERS:** Ms. Wondra moved and Mr. Herron seconded for the Board to proceed to executive session pursuant to K.S.A. 75-4319(b)(1) for a period of 15 minutes to discuss personnel matters relative to non-elected personnel, following which the Board will reconvene in open session only under the same website link. Upon a vote the motion carried.

EXECUTIVE SESSION: LEGAL CONSULTATION: Ms. Wondra moved and Mr. Hull seconded to proceed into executive session pursuant to K.S.A. 75-4319(b)(2) for a period of 20 minutes for consultation with legal counsel for the board of attorney client privilege matters regarding interpretation and legal implications of statutes and regulations, after which the Board will reconvene in open session only under this same website link at 12:15 p.m. Upon a vote, the motion passed unanimously. Upon reconvening the public meeting, Ms. Wondra moved and Mr. DeFries seconded to proceed into executive session pursuant to K.S.A. 75-4319(b)(2) for a period of 20 minutes for consultation with legal counsel for the board of attorney client privilege matters regarding interpretation and legal implications of statutes and regulations, after which the Board will reconvene in open session only under this same website link at 12:35 p.m. Upon a vote, the motion passed unanimously.

ADJOURN: There being no further items before the board for discussion, Ms. Wondra moved, and Mr. Herron seconded to adjourn the meeting. Upon a vote, motion carried and the meeting adjourned.


Mindy Speck, Executive Director