

MINUTES OF THE KANSAS BOARD OF ACCOUNTANCY
December 5, 2025

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; Aron Dunn, CPA; and Lucky DeFries, Public Member. Also in attendance were Mindy Speck, Executive Director; Darin Conklin, General Counsel to the Board; Tim Resner, Disciplinary Counsel to the Board; Danielle Hologram of Kansas Society of CPAs; Kent A. Absec, VP State Board Relations, and Melissa Ruff, Central Regional Director of the National Association of State Boards of Accountancy (NASBA).

B. CONSENT CALENDAR

1-3. The Board reviewed the minutes of October 23, 2025, meeting and certificates/permits to practice and firm registrations. October and November 2025 financials were reviewed by the Board. Mr. DeFries moved and Mr. Herron 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 July 1, 2025, through September 30, 2025. Mr. Dunn moved and Ms. Wondra seconded to approve the exam scores as presented. Upon a vote the motion passed unanimously.
- B. 2025 Q3 EXAM PASS RATES:** The NASBA 2025 Q3 CPA exam reports were reviewed. No action required.
- C. 2025 Q3 CANDIDATE CARE REPORT:** The NASBA 2025 Q3 Candidate Care Report was reviewed. No action required.

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

CHRISTINA MARIE SMITH REQUEST FOR APPROVAL OF EDUCATIONAL COURSE

REQUIREMENTS: The matter before the Board is a request by Christina Marie Smith for approval of educational credits relative to data analytics. Upon hearing the evidence, Mr. DeFries moved, and Ms. Wondra seconded to proceed into closed session for a period of 10 minutes for deliberations. Upon a vote, the motion passed unanimously.

Upon reconvening the meeting, Mr. Dunn moved and Ms. Wondra seconded, to deny the request to approve educational credits for a data analytics course. Upon a vote the motion passed unanimously.

4. HEARINGS/DISCIPLINARY ACTIONS:

- A. **QUINTIN C. FLANAGIN SUMMARY ORDER (FINAL):** Summary Order of Revocation of a Certificate, Case No. 2024-77. No action required.
- B. **ELIJAH C. TUTTLE SUMMARY ORDER (FINAL):** Summary Order of Denial Case No. 2026-04. No action required.

5. OTHER

- A. **LEGISLATION UPDATE:** A draft of proposed legislative changes relating to the statutory licensure requirements proposed by the KSCPA, was reviewed by the Board. No action was required by the Board. Ms. Hologram provided a brief update on next steps and what to expect in the coming months.
- B. **NASBA RESOURCES AND SERVICES:** NASBA officers Kent Absec, VP of State Board of Relations, and Melissa Ruff, Central Regional Director, appeared before the Board to provide information on new and existing services available to support state Boards. An overview of NASBA services was provided including information on monthly enforcement webinars, monthly newsletters, creating brochures and videos, and research services pertaining to continuing education. No action required by the Board.
- C. **2026 MEETING DATES:** The 2026 Calendar of proposed meeting dates was presented for review. Mr. Dunn moved and Mr. Herron seconded, to approve the 2026 Calendar meeting dates as presented. Upon a vote, the motion passed unanimously.
- D. **WEBSITE UPDATES:** Ms. Speck provided an update on the Board's website design and limitations, along with an update on Accela, the new licensing software slated to go live in May of 2026. No action required.
- E. **BOARD REVIEW – ALTERNATIVE DISCIPLINE:** Mr. Resner presented to the Board documents relating to proposed alternative discipline procedures, intended to serve as an alternative mode of discipline for certain offenses. Ms. Wondra moved and Mr. Dunn seconded, to proceed to executive session pursuant to K.S.A. 75-4319(b)(2) for a period of 15 minutes for consultation with legal counsel of attorney-client privileged matters regarding the interpretation and legal implications of proposed alternative discipline. Upon a vote motion passed unanimously.

Upon rejoining the open meeting, Ms. Wondra moved and Mr. Hull seconded, to proceed to executive session pursuant to K.S.A. 75-4319(b)(2) for a period of 10 minutes for consultation with legal counsel of attorney-client privileged matters regarding the interpretation and legal implications of proposed alternative discipline. Upon a vote, the motion passed unanimously.

The open meeting was reconvened and Mr. Dunn moved and Ms. Wondra seconded to appoint the Board Chair, and if unavailable, the Board Vice Chair, to serve as the presiding officer to preside over disciplinary cases in which an alternative disciplinary procedure is offered for consideration by the Board . Upon a vote, the motion passed unanimously.

6. **A. EXECUTIVE SESSION FOR ATTORNEY CLIENT PRIVILEGE:** Ms. Wondra moved and Mr. Hull seconded, for the Board to go into Executive Session pursuant to K.S.A. 75-4319(b)(2) for a period of 15 minutes for consultation with legal counsel of attorney-client privileged matters regarding interpretation of statutes. Upon a vote, the motion passed unanimously. Board thereafter rejoined the open meeting at which time Ms. Wondra moved and Mr. Hull seconded for the Board to go into Executive Session pursuant to K.S.A. 75-4319(b)(2) for a period of 10 minutes for consultation with legal counsel of attorney-client privileged matters regarding interpretation of statutes. Upon a vote, the motion passed unanimously. The Board rejoined the open meeting. No further action was taken.

B. EXECUTIVE SESSION ON PERSONNEL MATTERS: Ms. Wondra moved and Mr. Hull seconded to go into Executive Session pursuant to K.S.A. 75-4319(b)(1) for a period of 20 minutes for discussion on personnel matters. Upon a vote, the motion passed unanimously. The Board rejoined the open meeting at 12:53 pm.

ADJOURN:

There being no further items for discussion, Mr. Herron moved, and Mr. DeFries seconded to adjourn the meeting. Upon a vote, the motion passed unanimously.


Mindy Speck, Executive Director