

MINUTES OF THE KANSAS BOARD OF ACCOUNTANCY
January 16, 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; Aron Dunn, CPA; and Jim Gillespie, CPA. Also in attendance were Mindy Speck, Executive Director; Darin Conklin, General Counsel to the Board; Tim Resner, Disciplinary Counsel to the Board; and Danielle Hologram of Kansas Society of CPAs..

B. CONSENT CALENDAR

1-3. The Board reviewed the minutes of December 5, 2025, meeting and certificates/permits to practice and firm registrations. December 2025 financials were reviewed by the Board. Mr. Hull moved and Mr. Gillespie 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 November and December of 2025. Ms. Wondra moved and Mr. Gillespie seconded, to approve the exam scores as presented. Upon a vote the motion passed unanimously.

B. 2025 Q4 CPA EXAM PASS RATE: Review of the NASBA 2025 Q4 reports was tabled until the next board meeting.

C. 2025 Q4 CANDIDATE CARE REPORT: The NASBA 2025 Q4 Candidate Care Report was reviewed. No action required.

D.

E. TREY TINDELL REQUEST FOR APPROVAL OF EDUCATIONAL CREDITS AND WAIVER OF EDUCATIONAL REQUIREMENTS: Mr. Dunn recused himself from the case. Trey Tindell appeared before the Board requesting approval of educational credit for the data analytics course, and requesting a waiver of the requirement to complete an information systems and applications course. Upon hearing the evidence, Mr. Hull moved and Ms. Wondra seconded to proceed to closed session for a period of 10 minutes.

Upon reconvening the meeting, Mr. Hull moved and Mr. Gillespie seconded, to grant Mr. Tindell's request for a waiver of the requirement to complete an information systems and applications course and to approve Mr. Tindell's educational credit relative to data analytics. Upon a vote, the motion passed unanimously with Mr. Dunn not participating.

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

A. 2025 CPE AUDIT SUMMARY: Ms. Speck presented a summary of the 2025 CPE audit results. The report was for informational purposes only with no action required.

B. DAVID LUNDGREN & COMPANY, CPAs CHARTERED – REQUEST FOR EXTENSION OF PEER REVIEW DEADLINE: David Lundgren appeared before the board as the authorized representative of David Lundgren & Company, CPAs Chartered, to request an extension of the deadline for completion of the firm’s peer review. Following the presentation of evidence and argument, Mr. Hull moved and Mr. Gillespie seconded to proceed to closed session for 20 minutes for deliberation. Upon a vote, the motion passed unanimously.

Upon reconvening the meeting, and after further discussion, Mr. Gillespie moved, and Mr. Dunn seconded to proceed to closed session for deliberations for 10 minutes. Upon a vote, the motion passed unanimously.

Upon reconvening the meeting, Mr. Dunn moved and Mr. Gillespie seconded, to grant the firm’s request and extend the deadline for completion of the peer review to the end of the business day on January 30, 2026. Upon a vote, the motion passed unanimously.

Ms. Wondra then moved and Mr. Gillespie seconded, to issue a Protective Order pursuant to K.S.A. 1-501. Upon a vote, the motion passed unanimously.

4. HEARINGS AND DISCIPLINARY ACTION:

A. ADAMS & ASSOCIATES, INC. – STIPULATION AND CONSENT ORDER:

Mr. Hull recused himself from the case. Respondent Adams & Associates, Inc. appeared before the Board through its authorized representative, Kaden Adams. This matter is before the Board for consideration of a proposed Stipulation and Consent Order arising from an investigation and subsequent determination that Respondent had engaged in the practice of certified public accountancy without a firm registration. The terms of the Stipulation and Consent order required the Respondent to appear before the Board; to 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’s application for registration was approved. Ms. Wondra moved, and Mr. Herron seconded, to approve the Stipulation and Consent Order. Upon a vote, the motion passed unanimously, with Mr. Hull not participating.

5. OTHER:

A. KSCPA LEGISLATIVE UPDATE:

Danielle Hologram, President and CEO of the Kansas Society of CPAs, was asked to update the Board on the status of HB 2573 which provides for changes to licensure requirements relating to education and experience. Ms. Hologram stated the amendments to HB 2573

have been sent to the committee. An update was also provided regarding the status of SB 30.

B. DISCUSSION OF TEMPORARY REGULATION CHANGES:

Mr. Conklin discussed the process utilized to implement temporary regulations. This discussion was undertaken in the context of certain educational course requirements. No further action was taken.

C. APPROVAL OF TRAVEL FOR NASBA ED/LEGAL CONFERENCE:

The Board gave consideration to the Director's request for approval of travel for the Director and counsel to attend the annual NASBA Executive Director/Legal Conference in March of 2026. Mr. Dunn moved and Ms. Wondra seconded to authorize the travel. Upon a vote, motion passed unanimously.

ADJOURN:

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


Mindy Speck, Executive Director