

MINUTES OF THE KANSAS BOARD OF ACCOUNTANCY
JANUARY 17, 2025
9:00 AM
HYBRID MEETING

1. ADMINISTRATIVE MATTERS:
A. CALL TO ORDER

Aaron Dunn, CPA, Chair, called the board meeting to order. Other Board members in attendance were Marshal Hull, CPA, Julie Wondra, CPA, Trina Harmon, 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; and Danielle Hologram and Rita Bernard both of Kansas Society of CPAs.

B. CONSENT CALENDAR

1-4. The Board reviewed the minutes of the December 6, 2024, meeting; certificates/permits to practice/firm registrations; the December 31, 2024 financials; and the 2025 travel rates. Mr. DeFries made motion to approve the consent calendar and Ms. Wondra seconded the motion. Upon a vote the motion carried unanimously.

2. CPA EXAM
A. RATIFY OCTOBER 2024 EXAM CORE EXAM PASS:

After review, Ms. Wondra made a motion to ratify the core exam score from October 1, 2024 to October 31, 2024, and Mr. Hull seconded the motion. Upon a vote, the motion carried unanimously.

B. GARRETT STOVER REQUEST FOR WAIVER OF EDUCATIONAL REQUIREMENTS

Garrett Stover appeared before the Board to request a waiver pursuant to K.A.R. 74-2-7(h) of an AIS course and an upper division economics course. Mr. Dunn recused himself from the proceeding. Ms. Wondra served as Chair for the hearing. After presentation of the evidence, Mr. Hull made a motion to proceed closed session to deliberate the merits of Mr. Stover's request and Mr. DeFries seconded the motion. Upon a vote, the motion carried unanimously.

When the Board reconvened, Mr. Hull made a motion to approve the request for waiver and Mr. DeFries seconded the motion. Upon a vote, the motion carried unanimously.

3. CPE/CERTIFICATES/PERMITS TO PRACTICE/PEER REVIEW/FIRM REGISTRATIONS:
A. PEER REVIEW DUE AND IN PROCESS

The Board reviewed the Peer Reviews Due and In Process Report and no action was required to be taken.

B. DISCUSSION ABOUT RETAINING CURRENT PERMIT CARD OR TRANSITIONING TO DIGITAL CARD

The Board discussed the upcoming implementation of new software in the spring of 2026 and noted it will meet the legislative requirements passed allowing individuals and firms to print their own "Digital" cards. No action was required to be taken at this time.

4. HEARINGS AND DISCIPLINARY ACTIONS:

A. GABRIEL MULLOKANDOV, CPA, LLC – STIPULATION AND CONSENT ORDER

Ms. Harmon recused herself from the case. Gabriel Mullokandov, CPA, LLC appeared through its authorized representative Gabriel Mullokandov and counsel Joel L. Krieger. This matter is before the Board for approval of a Stipulation and Consent Order arising from an investigation and subsequent determination that Respondent had engaged in the practice of certified public accountancy with 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 \$500; and to pay costs pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees. Respondent Firm was censured and its application for registration was approved. Ms. Wondra moved, and Dr. DeFries seconded, to approve the Stipulation and Consent Order. Upon a vote the motion Carried, with Ms. Harmon not participating.

B. DENNIS GOOSSEN, CPA – STIPULATION AND CONSENT ORDER

Dennis Goossen, CPA presented before the board today with no counsel and as authorized respondent for the Professional Corporation (PC). Mr. Dunn, Chair, was acting investigator and therefore recused himself. The matter presented before the board is for proposed Stipulation and Consent Order arising from discovery that Mr. Goossen had performed services not in line with professional standards and not in compliance with generally accepted auditing standards. It was also noted the board had previously disciplined Mr. Goossen for unauthorized practice of certified public accountancy, and previous failure to timely comply with peer review.

The terms of the Stipulation and Consent order required the respondent to appear before the Board; Mr. Goossen is hereby censured and the firm is censured; Mr. Goossen is ordered to pay a fine in the amount of \$1,000; and to pay costs pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees. Additionally, respondent is ordered by the board to undergo pre-issuance reviews by a reviewer preapproved in writing by the Board's Investigating Officer or Executive Director of any and all future attest reports and /or reports issued pursuant to applicable professional standards adopted by the Board. In the event Respondent seeks to alter, modify or remove any of the above limitations, Respondent bears the burden of demonstrating that such a change is appropriate and in the public interest, with such determination reserved to the sole discretion of the Board. Mr. Hull made a motion to accept the Stipulation and Consent order as written and Mr. DeFries seconded the motion. A vote ensured; motion carried unanimously.

Mr. DeFries made the motion that the board issue a protective order in this case, and Mr. Hull seconded the motion. Upon a vote, the motion carried unanimously.

C. HAMILTON, STONE & BROWN, PLLC – STIPULATION AND CONSENT ORDER

Tom Brown appeared before the board today as authorized representative for Hamilton, Stone & Brown, PLLC, located in Oklahoma City, Oklahoma. The matter presented before the Board is Stipulation and Consent order for failure to timely comply with peer review. The agreed upon terms of the Stipulation and Consent Order subject to Board approval include censure of the firm, admin fine of \$1,000 and payments of the Boards costs per K.S.A. 1-206, with an order included to extend the peer review to February 28, 2025. Furthermore, the firm's registration extension is issued conditionally based on compliance with this deadline. Firm has agreed to provide the Board access to firm's peer review documents within PRIMA. Mr. Hull made a motion to accept the Stipulation and Consent Order as is and Mr. DeFries seconded the motion. A vote ensued and motion carried unanimously.

D. DARYA V. GAY & SILVERLAKE ACCOUNTING, LLC – STIPULATION AND CONSENT ORDER

Darya Gay appeared before the board today representing herself as respondent without counsel, and acting as authorized representative for Silverlake Accounting, LLC. Ms. Harmon was investigating board member and thus recused herself from the case. The matter before the board is for approval of Stipulation and Consent arising from investigation and determination that Ms. Gay and the firm were engaged in the unauthorized practice of certified public accountancy offering services to the public without a Kansas certificate or Kansas permit to practice, and additionally without a firm registration with the Board. As such, the terms of the Stipulation and Consent Order presented to the Board for approval include censure of respondent and censure of the firm; administrative fine in the amount of \$1,000; conditional approval of Ms. Gay's application for CPA certificate and application for initial Kansas, permit both via reciprocity, and pending board approval of Stipulation and Consent Order. Additionally, respondent will be required to appear before the board today, and pursuant to K.S.A. 1-206 respondent is ordered to pay Board costs to include attorney's fees and court reporter fees. Ms. Wondra made a motion to accept the Stipulation and Consent Order as written and Mr. Hull seconded the motion. Upon a vote, the motion carried unanimously.

E. ANDREW OKOT-KOTBER – STIPULATION AND CONSENT ORDER

Andrew Okot-Kotber appeared before the board today without legal counsel. The investigative board member, Ms. Wondra, recused herself from deliberations in the matter. The matter before the board arises from K.A.R. 74-4-7, and failure of respondent to have in possession at time of renewal, the required proof of CEs. Disciplinary counsel proposed sanctions of censure and a fine in the amount of \$500 via Stipulation and Consent Order. Mr. DeFries motioned to accept the Stipulation and Consent Order as written, and Mr. Hull seconded the motion. Upon a vote, the motion carried unanimously.

F. JAMES ROBERT NORTHCUTT, CPA – STIPULATION AND CONSENT ORDER

James R. Northcutt, CPA, the respondent, appears before the board today without counsel. Mr. Dunn was the investigating board member; therefore, is recused and Ms. Wondra will serve as acting chair. The matter before the Board is Stipulation and Consent Order arising from investigation of respondent's work and evidence of non-compliance with generally accepted auditing standards, and similarly recognized authoritative standards, with further findings in two previous peer reviews. The agreed upon Stipulations and Consent order brought to the Board for approval includes sanctions of censure, a fine of \$1,000, and limitation of practice for Mr. Northcutt in issuing attest reports without first undergoing pre-

issued review of any reports to be issued by a certified reviewer preapproved by the board. Respondent must appear before the board, and pursuant to K.S.A. 1-206 is required to pay all costs incurred by the board to include attorney's fees and court reporter fees. Mr. Hull made a motion to accept the stipulation and consent order as written. Mr. DeFries seconded the motion. Upon a vote, the motion unanimous and motion carried.

Mr. DeFries made a motion to issue a Protective Order regarding the case pursuant to K.S.A. 1-501(h) prohibiting the disclosure of any such records or discussions related to the peer reviews. Mr. Hull seconded the motion. Upon a vote, motion carried unanimously.

G. COFFMAN AND COMPANY, PC – STIPULATION AND CONSENT ORDER

Mr. Dunn was noted to be the investigating board member and was recused from the case. Ms. Anna Luke appeared before the board as the authorized representative for the PC and with no representing counsel. Coffman and Company PC is a professional corporation located in Poplar Bluff, Missouri and at all times has held a firm registration with the board. The matter before the board is for approval of Stipulation and Consent Order arising from failure of firm to timely comply with peer review. Proposed sanctions include censure and administrative fine of \$1,000 along with payment of Board's costs incurred according to K.S.A. 1-206 including attorneys' fees and court reporter fees. Mr. Hull made motion to accept the order and Mr. DeFries seconded the motion. Upon a vote, motion carried unanimously.

H. POOL & ASSOCIATE, CHTD. – STIPULATION AND CONSENT ORDER

John Pool presented before the Board as authorized representative for the firm, Pool & Associates, Chtd. Mr. Gillespie was the investigating board member in the case. The matter before the Board is that of Stipulation and Consent due to investigation revealing evidence of non-compliance with generally accepted auditing standards and similarly recognized authoritative standards. This conduct led to the stipulation of the firm based on K.S.A. 1-312(a)(6) for willful violation of rule of professional conduct and K.A.R. 74-5-202 which states that CPAs will comply with professional standards. As such, the proposed Stipulation and Consent Order before the board is censure; administrative fine of \$750; and the limitation of the firm in the practice from issuing attest and compilation reports in the future without prior written permission from the Board. Additionally, the firm or an authorized representative should present before the board and shall be responsible for costs to the board pursuant to K.S.A. 1-206. Ms. Wondra made the motion to accept the order as written and Mr. Hull seconded the motion. Upon a vote, the motion carried unanimously.

Mr. DeFries made a motion for a Protective Order regarding this case and Ms. Wondra seconded the motion. All approved the motion, and motion for Protective order was carried.

I. JANE E. NELSON AND NELSON CPA TAX AND ACCOUNTING, LLC – STIPULATION AND CONSENT ORDER

Jane E. Nelson appeared as respondent before the board today without counsel, and as authorized representative of the firm, Nelson CPA Tax & Accounting, LLC. Ms. Harmon being the investigative board member, recused herself from deliberations. The matter brought before the board Stipulation and Consent Order based on respondent and firm providing non-attest services in Kansas to the public, and offering certified public accountancy services to the public without being registered with the board over a period of several years. The sanctions proposed include censure of respondent and censure of the firm; a fine in the amount of \$3,500; Ms. Nelson's certificate via means of reciprocity to be granted and her

permit will be granted conditionally based on approval by the board of the above stated stipulation and consent order. Similarly, the firm's registration will be granted pending the board's approval of the stipulation and consent order presented here today. Pursuant to K.S.A. 1-206, the board costs will be paid by Ms. Nelson and she is required to present virtually before the board. Ms. Wondra made motion to accept the order and Mr. Hull seconded the motion. Upon a vote, motion was unanimously carried.

J. RACHEL A CRUZ, CPA – STIPULATION AND CONSENT ORDER

Rachel A. Cruz, CPA appears before the board as respondent and without counsel. Ms. Wondra was investigative board member and will be recused from the case. The matter before the board arises from discovery upon CE audit that respondent failed to provide proof of required CEs at the time of renewal of her permit. The agreed upon Stipulation and Consent Order brought before the board for approval is censure; a fine of \$500, along with acknowledgment of completion of the outstanding CEs but also noting these CEs cannot be used for carryover; payment for the Board's costs pursuant to K.S.A. 1-206 to include attorney's fees and court reporter costs; and virtual appearance before the board. Mr. DeFries made motion to accept the Stipulation and Order as presented and Mr. Hull seconded. Upon a vote, the motion unanimously carried.

5. OTHER:

Mr. Dunn, Chair, addressed the board with a discussion of changes to the Uniform Accountancy Act and stated many states are now addressing risk to exposure and considering changes. NASBA is putting into a grid broken down by state that can be easily read. We will at some point have to address and provide guidance for the pathways in Kansas.

Mr. Hull addresses the board and raises the question of why we are receiving so many waiver requests for the Accounting Information Systems classes. He proposes to the board at some point that we reach out to some of the local universities and question what their AIS courses entail with regards to the Accounting Profession.

6. ADJOURN

There being no further business to discuss, Mr. Dunn motion to adjourn the meeting and Mr. Hull seconded. Upon a vote, motion carried.


Mindy Speck, Executive Director