

MINUTES OF THE KANSAS BOARD OF ACCOUNTANCY

JUNE 20, 2025

9:00 AM

HYBRID MEETING

1. ADMINISTRATIVE MATTERS:

A. CALL TO ORDER

Aron Dunn, CPA, Chair, called the Board meeting to order. Other Board members in attendance were James Gillespie, CPA, Vice Chair, Steve Herron, Public Member, Trina Harmon, CPA, Marshal Hull, CPA, Julie Wondra, 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

1-3. The Board reviewed the minutes of the April 25, 2025, meeting; certificates/permits to practice/firm registrations, and the May 31, 2025 financials. Mr. DeFries moved and Mr. Gillespie seconded to approve the consent calendar. Upon a vote motion passed unanimously.

2. CPA EXAM

A. RATIFY EXAM SCORES: Exam scores were reviewed. Mr. Gillespie made motion to approve the exam scores and Ms. Wondra seconded the motion. Upon a vote, motion passed unanimously.

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

C. Q1 2025 CANDIDATE CARE REPORT: The NASBA 2025 Q1 Candidate Care Report was reviewed by the Board for informational purposes only. No action was required.

D. KATHERINE THOMAS REQUEST FOR APPROVAL OF CONTINUING EDUCATION CREDIT:

Katherine Thomas appeared before the Board to request approval of continuing education credit pursuant to K.A.R. 74-4-7 and K.A.R. 74-4-9. Ms. Thomas authored and presented a self-study educational series for FloQast. Following review of the evidence, Mr. Hull moved and Mr. Gillespie seconded, to go into closed session for deliberations. Once the Board reconvened, Ms. Wondra moved and Mr. Herron seconded, to approve Ms. Thomas's request for 36 hours of continuing education credit. Upon a vote, the motion passed unanimously.

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

A. REQUEST FOR APPROVAL OF FIRM NAME – ACCEND ACCOUNTING, LLC:

Charnea Bell-Williams appeared before the Board to request approval of the firm name Accend Accounting, LLC. After questions were asked of and addressed by the respondent, Ms. Harmon

moved and Mr. Gillespie seconded, to go into closed session for deliberations. Upon a vote, the motion passed unanimously. Upon the Board reconvening, Mr. Hull moved and Ms. Wondra seconded to approve the firm name Accend Accounting, LLC. Upon a vote, motion passed unanimously.

B. The list of firms with expired or soon expiring peer review dates was reviewed by the Board. Questions were addressed and the Executive Director confirmed the process continues to be in place to monitor these firms monthly for peer review compliance. No action was required.

4. HEARINGS/DISCIPLINARY ACTIONS:

A. HOGANTAYLOR, LLP – STIPULATION AND CONSENT ORDER:

Mr. Hull, the investigator, recused himself from this matter. Calvin Rowland, as authorized representative of respondent, appeared before the Board. The matter was before the Board for consideration of a Stipulation and Consent Order arising from an investigation and subsequent determination that Respondent engaged in the practice of certified public accountancy without a lawful firm registration and issued attest reports without a lawful firm registration. The terms of the Stipulation and Consent Order required Respondent to appear before the Board, pay a fine of \$500 and costs pursuant to K.S.A. 1-206 to include attorney fees and court reporter fees, and censure.

Ms. Wondra moved and Ms. Harmon seconded, to accept the Stipulation and Consent Order. Upon a vote the motion carried unanimously, with Mr. Hull not participating.

B. DAVID LUNDGREN & COMPANY, CERTIFIED PUBLIC ACCOUNTANTS, CHARTERED - STIPULATION AND CONSENT ORDER:

Mr. Gillespie, the investigator, recused himself from this matter. David Lundgren appeared before the Board as respondent and the authorized representative of respondent. This matter was before the Board for consideration of a Stipulation and Consent Order arising from an investigation and subsequent determination that Respondent failed to timely comply with Peer Review. The terms of the Stipulation and Consent Order required Respondent to appear before the Board, pay a fine of \$2,500 and costs pursuant to K.S.A. 1-206 to include attorney fees and court reporter fees, and censure. In addition, the Board ordered that Respondent's application for firm registration be approved provided that respondent submitted to the Board and in-process letter no later than July 1, 2025. Mr. Hull moved and Mr. DeFries seconded, to approve the Stipulation and Consent Order as presented. Upon a vote, the motion carried unanimously, with Mr. Gillespie not participating.

5. OTHER:

A. REVIEW OF KSBOA AGENCY REGULATIONS FOR KANSAS LEGISLATURE: The KSBOA Rules and Regulations grid was presented for discussion. The contents of the grid had been completed earlier in the month by the Executive Director and General Counsel Darin Conklin and subsequently forwarded to all Board members to review prior to the meeting today. Mr. DeFries moved and Mr. Gillespie seconded, to proceed to executive session for a period of 10 minutes, to discuss attorney-client privileged matters relating to the rules and regulations. After 10 minutes, the Board reconvened at which time a motion was made by

Mr. DeFries and seconded by Mr. Gillespie to proceed to executive session until 10:45 a.m. to discuss attorney-client privileged matters relating to the rules and regulations. Upon reconvening, Mr. DeFries moved and Ms. Wondra seconded to approve and submit the Rules and Regulations grid to the appropriate legislative committee. Upon a vote, the motion carried unanimously.

- B. UPDATE ON CPA PATHWAYS PROJECT:** The Board discussed current pathway options for Kansas CPA candidates, new pathways that have or could be adopted by other states in the future and the impact of such changes to Kansas businesses. The discussion was informational only and no action was required.
- C. ALTERNATIVE PRACTICE STRUCTURE INITIATIVE (PEEC):** Chairman Dunn and Ms. Harmon discussed issues addressed at the recent NASBA Western Regional Conference, making note of the challenges many state Boards continue to experience with respect to APS structures, and the development of the NASBA PEEC Task Force as a solution to understand APS structures and to analyze the relationship between APS structures and accountancy standards. The discussion was informational only and no action was required.
- D. JEFFREY D. WRIGHT, HUTCHINSON, KS:** The Executive Director informed the Board that the KSBOA website had reflected discipline for Mr. Jeffrey D. Wright. After thorough review, it was determined that this designation was in error and the designation was removed immediately. The Board apologized for the error and directed immediate steps to correct and prevent this from happening in the future.
6. **ADJOURN:** There being no further business to bring before the Board, Mr. DeFries moved and Mr. Herron seconded, to adjourn the meeting. Upon a vote, the motion carried unanimously.


Mindy Speck, Executive Director