

**MINUTES OF THE KANSAS BOARD OF ACCOUNTANCY  
APRIL 26, 2019  
LONDON STATE OFFICE BUILDING, ROOM 556A  
TOPEKA, KS**

**1. ADMINISTRATIVE MATTERS:**

**A. CALL TO ORDER:**

Kathryn J. Mitchell, CPA, Chair, called the meeting to order. Board members in attendance were Ms. Mitchell; Corlene R. Lange, CPA; John R. Helms, CPA; Michael L. Marsh, CPA; and Sean P. Weaver, CPA. Also in attendance was Susan L. Somers, Executive Director; Randall J. Forbes, Disciplinary Counsel to the Board; Darin M. Conklin, General Counsel to the Board; Natasha Schamberger, Jay Langley, and Rita Barnard, on behalf of the Kansas Society of CPAs; and Joyce Schartz, on behalf of the Public Accountants Association.

**B. CONSENT CALENDAR:**

1-3. The Board reviewed the minutes of the January 18, 2019 meeting; reciprocity certificates/permits to practice; firm registrations; and the March 31, 2019 financials. Mr. Helms moved, and Ms. Lange seconded to approve the Consent Calendar. Upon a vote, the motion carried.

**2. CPA EXAM:**

A. The Board reviewed the exam scores for the January/February/March 2019 exam window. After review, Mr. Weaver moved, and Ms. Lange seconded to ratify the grades. Upon a vote, the motion carried.

B. The Board reviewed the CPA exam statistics. No action was required to be taken.

C. The Board reviewed the CPA Exam Candidate Concerns for 18Q4. No action was required to be taken.

**3. CPE/PERMIT TO PRACTICE/PEER REVIEW/FIRM REGISTRATIONS:**

Ms. Somers presented to the Board the list of firms with peer reviews either due or in process. No action was required to be taken.

**4. HEARINGS AND OTHER DISCIPLINARY MATTERS:**

**A. TERRANCE LEE BROWN, CPA & TERRY L. BROWN, CPA, P.A. STIPULATION AND CONSENT ORDER:** John R. Helms, CPA, the investigator in this matter, recused himself. Mr. Brown appeared in person and on behalf of the firm. This matter was before the Board for approval of a Stipulation and Consent Order arising from

an investigation and subsequent determination that the firm had engaged in the practice of certified public accountancy without holding a valid firm registration and Mr. Brown had engaged in conduct reflecting adversely on his fitness to practice certified public accountancy. The terms of the Stipulation and Consent Order directed the Respondents to appear before the Board; Mr. Brown to pay a fine in the amount of \$250.00 and costs pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees incurred in the matter; approval of the firm's application for registration; and censure of the Respondents.

Mr. Marsh moved, and Mr. Weaver seconded to accept the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Helms not participating.

**B. CONNER ASH, P.C. STIPULATION AND CONSENT ORDER:** John R. Helms, CPA, the investigator in this matter, recused himself. Respondent appeared by telephone. This matter was before the Board for approval of a Stipulation and Consent Order arising from an investigation and subsequent determination that the firm had engaged in the practice of certified public accountancy without holding a valid firm registration. The terms of the Stipulation and Consent Order directed the firm to appear before the Board; to pay a fine in the amount of \$500.00 and costs pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees incurred in the matter; approval of the firm's application for registration; and censure.

Mr. Marsh moved, and Ms. Lange seconded, to accept the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Helms not participating.

**C. DARIN R. CRULL, CPA AND DARIN R. CRULL, CPA, L.L.C. STIPULATION AND CONSENT ORDER:** John R. Helms, CPA, the investigator in this matter, recused himself. Respondent appeared in person and on behalf of the firm, and with counsel, Marty Jackson of Wallace Saunders. This matter was before the Board for approval of a Stipulation and Consent Order arising from an investigation and subsequent determination that the firm had engaged in the practice of certified public accountancy without holding a valid firm registration, and that Mr. Crull had engaged in conduct reflecting adversely on his fitness to practice certified public accountancy and willfully violated a rule of professional conduct. The terms of the Stipulation and Consent Order directed the Respondents to appear before the Board; to each pay a fine in the amount of \$1,000.00 to pay costs pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees incurred in the matter; and censured the Respondents.

Mr. Weaver moved, and Ms. Lange seconded, to accept the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Helms not participating.

**D. RUSSELL STEVEN KOCA, CPA & ACCOUNTING & ADVISORY SERVICES, P.A. STIPULATION AND CONSENT ORDER:** Mr. Koca appeared in person and on behalf of the firm. Kathryn J. Mitchell, CPA, the investigator in this matter, recused herself. This matter was before the Board for approval of a Stipulation and Consent Order arising from an investigation and subsequent determination that the firm had engaged in the practice of certified public accountancy without holding a valid firm registration and Mr. Koca had engaged in conduct reflecting adversely on his fitness to practice certified public accountancy. The terms of the Stipulation and Consent Order directed the

Respondents to appear before the Board; Mr. Koca to pay a fine in the amount of \$250.00 and costs pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees incurred in the matter; approval of the firm's application for registration; and censured the Respondents.

Mr. Marsh moved, and Mr. Helms seconded, to accept the Stipulation and Consent Order. Upon a vote, the motion carried, with Ms. Mitchell not participating.

**E. DARIN KYLE RUMFORD, CPA & RUMFORD ACCOUNTING, L.L.C. STIPULATION AND CONSENT ORDER:** John R. Helms, CPA, the investigator in this matter, recused himself. Mr. Rumford appeared in person and on behalf of the firm. This matter was before the Board for approval of a Stipulation and Consent Order arising from an investigation and subsequent determination that the firm had engaged in the practice of certified public accountancy without holding a valid firm registration and Mr. Rumford had engaged in conduct reflecting adversely on his fitness to practice certified public accountancy. The terms of the Stipulation and Consent Order directed the Respondents to appear before the Board; Mr. Rumford to pay a fine in the amount of \$500.00 and costs pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees incurred in the matter; approval of the firm's application for registration; and censured the Respondents.

Mr. Weaver moved, and Mr. Marsh seconded, to accept the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Helms not participating.

**F. LINFORD & COMPANY, L.L.P. STIPULATION AND CONSENT ORDER:** Sean P. Weaver, CPA, the investigator in this matter, recused himself. Newel C. Linford appeared by telephone on behalf of the firm. This matter was before the Board for approval of a Stipulation and Consent Order arising from an investigation and subsequent determination that the firm had failed to timely comply with Peer Review. The terms of the Stipulation and Consent Order directed the Respondent to appear before the Board; to pay a fine in the amount of \$500.00 and costs pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees incurred in the matter; approval of the firm's application for registration; and censure.

Mr. Helms moved, and Mr. Marsh seconded, to accept the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Weaver not participating.

**G. SCHMERSAHL TRELOAR & CO., P.C. STIPULATION AND CONSENT ORDER:** Sean P. Weaver, CPA, the investigator in this matter, recused himself. James R. Schmersahl, CPA appeared by telephone on behalf of the firm. This matter was before the Board for approval of a Stipulation and Consent Order arising from an investigation and subsequent determination that the firm had engaged in the practice of certified public accountancy without holding a valid firm registration. The terms of the Stipulation and Consent Order directed the Respondent to appear before the Board; to pay a fine in the amount of \$1,500.00 and costs pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees incurred in the matter; approval of the firm's application for registration; and censure.

Mr. Helms moved, and Ms. Lange seconded, to accept the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Weaver not participating.

**H. AGLER & GAEDDERT, CHARTERED STIPULATION AND CONSENT ORDER:** John R. Helms, CPA, the investigator in this matter, recused himself. Harold Mayes, CPA appeared in person on behalf of the firm. This matter was before the Board for approval of a Stipulation and Consent Order arising from an investigation and subsequent determination that the firm had engaged in the practice of certified public accountancy without holding a valid firm registration. The terms of the Stipulation and Consent Order directed the Respondent to appear before the Board; to pay a fine in the amount of \$250.00 and costs pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees incurred in the matter; approval of the firm's application for registration; and censure.

Ms. Lange moved, and Mr. Marsh seconded, to accept the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Helms not participating.

**I. ASHLAND PARTNERS & COMPANY, L.L.P. STIPULATION AND CONSENT ORDER:** Sean P. Weaver, CPA, the investigator in this matter, recused himself. Carrie Lee Zippi appeared by telephone on behalf of the firm. This matter was before the Board for consideration of a Stipulation and Consent Order arising from Respondent's application for firm registration and a determination that Respondent had been previously sanctioned by the Board for a violation of the Act, specifically, the failure to timely comply with peer review. The terms of the Stipulation and Consent Order directed the Respondent to appear before the Board; to pay costs pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees incurred in the matter; and approval of the firm's application for registration.

Mr. Marsh moved, and Mr. Helms seconded, to accept the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Weaver not participating.

**J. DENMAN & COMPANY, L.L.P. STIPULATION AND CONSENT ORDER:** Sean P. Weaver, CPA, the investigator in this matter, and John R. Helms recused. David Ellis, CPA appeared by telephone on behalf of the firm. This matter was before the Board for consideration of a Stipulation and Consent Order arising from Respondent's failure to timely comply with Peer Review. The terms of the Stipulation and Consent Order directed the Respondent to appear before the Board; to pay a fine in the amount of \$500.00 and costs pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees incurred in the matter; approval of the firm's application for registration; and censure.

Mr. Marsh moved, and Ms. Lange seconded, to accept the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Weaver and Mr. Helms not participating.

**K. HMM CPAS, L.L.C. STIPULATION AND CONSENT ORDER:** Sean P. Weaver, CPA, the investigator in this matter, recused himself. Joseph Martell, CPA, appeared by telephone on behalf of the firm. This matter is before the Board for consideration of a Stipulation and Consent Order arising from Respondent's failure to

timely comply with peer review. The terms of the Stipulation and Consent Order directed the Respondent to appear before the Board; to pay a fine in the amount of \$500.00 and costs pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees incurred in the matter; and censure.

Mr. Marsh moved, and Ms. Lange seconded, to accept the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Weaver not participating.

**L. KNUTTE & ASSOCIATES, P.C. STIPULATION AND CONSENT ORDER:** Sean P. Weaver, CPA, the investigator in this matter, recused himself. David Knutte, CPA, appeared by telephone on behalf of the firm. This matter is before the Board for consideration of a Stipulation and Consent Order arising from Respondent's failure to timely comply with Peer Review. The terms of the Stipulation and Consent Order directed the Respondent to appear before the Board; to pay a fine in the amount of \$500.00 and costs pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees incurred in the matter; and censure.

Ms. Lange moved, and Mr. Marsh seconded, to accept the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Weaver not participating.

**M. OHAB AND COMPANY, P.A. STIPULATION AND CONSENT ORDER:** Sean P. Weaver, CPA, the investigator in the matter, recused himself. Pamela Ohab, CPA, appeared by telephone on behalf of the firm. This matter was before the Board for consideration of a Stipulation and Consent Order arising from Respondent's application for firm registration and a determination that Respondent had been previously sanctioned by the Board for a violation of the Act, specifically, the failure to timely comply with peer review, and had failed to comply with a lawful Board Order. The terms of the Stipulation and Consent Order directed the Respondent to appear before the Board; to pay a fine in the amount of \$500.00 and costs pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees incurred in the matter; compliance with the terms of the Summary Order of Revocation of Firm Registration and Imposition of Fine for Failure to Timely Comply with Peer Review issued in the matter titled *In the Matter of Ohab and Company, P.A.*, Board case number 2019-45 on or before May 6, 2019; approval of the firm's application for registration; and censure.

Mr. Helms moved and Ms. Lange seconded to proceed to closed session for the purpose of deliberating this matter. The motion carried with Mr. Weaver not participating. Upon reconvening in open session, Ms. Lange moved, and Mr. Marsh seconded, to amend the Stipulation and Consent Order, specifically amending the date on page 5, section 8 to read "May 6, 2019" and the date on page 9, section E to read "May 6, 2019". The motion carried with Mr. Weaver not participating. Mr. Helms then moved, and Mr. Marsh seconded to accept the Stipulation and Consent Order as amended. Upon a vote, the motion carried, with Mr. Weaver not participating.

**N. CHAD B. DODGE, CPA AND CHAD DODGE, CPA, L.L.C. STIPULATION AND CONSENT ORDER:** John R. Helms, CPA, the investigator in this matter, recused himself. Mr. Dodge appeared in person and on behalf of the firm, along with counsel, Lance Sandage, of Sandage Law, LLC. This matter was before the Board for approval

of a Stipulation and Consent Order arising from an investigation and subsequent determination that Mr. Dodge committed an act of fraud, dishonesty or deceit in obtaining renewal of his Kansas permit by twice failing to reveal the existence of a tax lien; failed to cooperate with a Board investigation; engaged in conduct reflecting adversely on his fitness to practice certified public accountancy in Kansas; and a willful violation of a rule of professional conduct, specifically the commission of acts discreditable to the profession. The Respondent Firm was found to have committed a willful violation of a rule of professional conduct. The terms of the Stipulation and Consent Order directed the Respondents to appear before the Board; Mr. Dodge to pay fines in the cumulative amount of \$5,000.00 and costs pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees incurred in the matter; and Mr. Dodge to successfully complete an ethics examination specifically designed by the Board for disciplinary purposes; and censure. Respondent Firm was directed to pay a fine in the amount of \$1,500.00 and was censured.

Mr. Weaver moved and Mr. Marsh seconded to proceed to closed session for the purpose of deliberating this matter. The motion carried with Mr. Helms not participating. Upon reconvening in open session, Mr. Weaver moved, and Mr. Marsh seconded, to accept the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Helms not participating.

**O. D. BOURK DREYER, CPA AND D. BOURK DREYER, CPA, L.L.C. STIPULATION AND CONSENT ORDER:** Kathryn J. Mitchell, CPA, the investigator in this matter, recused herself. Mr. Dreyer appeared in person and on behalf of the firm. This matter was before the Board for approval of a Stipulation and Consent Order arising from an investigation and subsequent determination that the firm had engaged in the practice of certified public accountancy without holding a valid firm registration and Mr. Dreyer had engaged in conduct reflecting adversely on his fitness to practice certified public accountancy. The terms of the Stipulation and Consent Order directed the Respondents to appear before the Board; Mr. Dreyer to pay a fine in the amount of \$250.00 and costs pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees incurred in the matter; approval of the firm's application for registration; and censure of the Respondents.

Mr. Helms moved, and Mr. Marsh seconded, to accept the Stipulation and Consent Order. Upon a vote, the motion carried, with Ms. Mitchell not participating.

**P. SATTY, LEVINE & CIACCO, CPAS, P.C. STIPULATION AND CONSENT ORDER:** Sean P. Weaver, CPA, the investigator in this matter, recused himself. Frank Sluter, CPA, appeared by telephone on behalf of the firm. This matter was before the Board for approval of a Stipulation and Consent Order arising from an investigation and subsequent determination that the firm had engaged in the practice of certified public accountancy without holding a valid firm registration. The terms of the Stipulation and Consent Order directed the Respondent to appear before the Board; to pay a fine in the amount of \$500.00 and costs pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees incurred in the matter; approval of the firm's application for registration; and censure.

Mr. Marsh moved, and Ms. Lange seconded, to accept the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Weaver not participating.

**Q. CHALLIE METZGER STIPULATION REGARDING AMOUNT OF COSTS:** Kathryn J. Mitchell, the investigator in this matter, recused herself. Randall J. Forbes, the Board's disciplinary counsel, presented to the Board a Stipulation wherein it was agreed that Respondent shall pay costs pursuant to K.S.A. 1-206 to the Board in the amount of \$839.14. Ms. Helms moved, and Mr. Weaver seconded to accept the Stipulation with payment to be made to the Board within 30 days of the effective date of the Final Order. Upon a vote, the motion carried.

**5. OTHER:** Ms. Somers and Mr. Conklin and Mr. Forbes briefly discussed the NASBA Executive Director/Legal Counsel conference they attended in March which covered Peer Review; ADA issues at exam sites; security at exam sites; and cybersecurity.

## **6. ADJOURN**

Upon motion of Mr. Helms, seconded by Mr. Weaver, the meeting was adjourned. Upon a vote, the motion carried.

/s/ Susan L. Somers

Susan L. Somers, Executive Director