

**MINUTES OF THE KANSAS BOARD OF ACCOUNTANCY
JULY 17, 2020
VIRTUAL MEETING**

1. ADMINISTRATIVE MATTERS:

A. CALL TO ORDER:

John R. Helms, CPA, Chair, called the meeting to order. Other Board members in attendance were Sean P. Weaver, Vice-Chair; Jeffery S. Bottenberg, Public Member; Jim Gillespie, CPA; Allison Koehn, Public Member; Kathryn J. Mitchell, CPA; and Julie A. Spiegel, 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 Schamberg, Aron Dunn and Rita Barnard, on behalf of the Kansas Society of CPAs; and Joyce Schartz, of the Public Accountants Association.

Special guests at the meeting were: John Rich, George Durler, Emporia State University; Cole Engel, Charlie Gnizak, Fort Hays State University; Brett Wilkinson, Kansas State University; David O'Bryan, Pittsburg State University; Alee Phillips, University of Kansas; Barbara Scofield and Louella Moore, Washburn University; and Michael Flores, Wichita State University.

B. CONSENT CALENDAR:

1-4. The Board reviewed the minutes of the June 26, 2020 meeting; reciprocity certificates/permits to practice; firm registrations; and the June 30, 2020 financials. Mr. Gillespie moved, and Ms. Mitchell seconded to approve the Consent Calendar. Upon a vote, the motion carried.

2. CPA EXAM:

A. The Board reviewed the CPA exam scores for April – June 15, 2020. Mr. Weaver moved, and Mr. Gillespie seconded, to ratify the scores. Upon a vote, the motion carried.

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

A. 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. Mr. Weaver made a motion, and Ms. Koehn seconded, to appoint Jeffery Bottenberg as the presiding officer pursuant to the Kansas Administrative Procedures Act, in the matter of Kanyun Hong, Case No. 2019-95. Upon a vote, the motion carried with Mr. Helms recusing from participating in this matter.

The following Stipulations and Consent Orders previously approved by the Chair, or Vice-Chair (as applicable) were reviewed by the Board. No action was required to be taken.

MATHIESON MOYSKI AUSTIN & CO., LLP: Failure to timely comply with Peer Review and practicing without a firm registration. Payment of a fine in the amount of \$1,000; reimbursement of costs to include attorney's fees; and censure. Application for firm registration approved and issued.

ALPANA PATEL, CPA: Practicing without a permit. Payment of a fine in the amount of \$500.00; reimbursement of costs to include attorney's fees; and censure. Application for permit to practice approved and issued.

PETTIT & COMPANY, LLP: Failure to comply with Peer Review and practicing without a firm registration. Payment of a fine in the amount of \$2,000.00; reimbursement of costs to include attorney's fees; and censure.

BLUE & CO., LLC: Practicing without a firm registration. Payment of a fine in the amount of \$500.00; reimbursement of costs to include attorney's fees; and censure. Application for firm registration approved and issued.

KRAMER & ASSOCIATES, CPAS, LLC: Failure to comply with K.S.A. 1-308 and regulation of the Board. Payment of a fine in the amount of \$1,000; reimbursement of costs to include attorney's fees, and censure.

TOBY W. MILLER: Practicing without a valid Kansas certificate and permit; willful violation of a rule of professional conduct and conduct reflecting adversely on his fitness to practice as a CPA. Payment of a fine in the amount of \$750.00; reimbursement of costs to include attorney's fees; and censure. Application for certificate by reciprocity and permit to practice approved and issued.

BARRALE RENSHAW SAILOR KHAN, LLC: Failure to timely comply with Peer Review, and practicing without a firm registration. Payment of a fine in the amount of \$1,500.00; reimbursement of costs, to include attorney's fees; and censure. Application for firm registration approved and issued.

MICHAEL D. KATZMAN, CPA AND MDK CPA, P.C.: Katzman, CPA: Fraud, dishonesty or deceit in obtaining a permit to practice; failure to maintain compliance with requirements for permit renewal; dishonesty, fraud or gross negligence in the practice of certified public accountancy; violation of the Act; willful violation of a rule of professional conduct; and conduct reflecting adversely on fitness to practice certified public accountancy; MDK CPA, P.A.: failure to maintain compliance with K.S.A. 1-308; dishonesty, fraud or gross negligence in the practice of certified public accountancy; violation of the Act; and willful violation of a rule of professional conduct. Mr. Katzman directed to pay a fine in the amount of \$5,000.00; pay costs to include attorney's fees;

be censured; and to complete continuing education. MDK CPA, P.C. directed to pay a fine in the amount of \$2,500; and to be censured. Application for firm registration approved and issued.

CMA GROUP, LLC: Practicing without a firm registration. Payment of a fine in the amount of \$250.00; reimbursement of costs to include attorney's fees; censure. Application for firm registration approved and issued.

KELLY J. KLUSMAN, CPA AND OWLFI TAX AND ACCOUNTING, INC.: Practicing without a firm registration and engaging in conduct reflecting adversely on fitness to practice certified public accountancy. Mr. Klusman directed to pay a fine in the amount of \$250.00; and costs to include attorney's fees. Both parties were censured. Application for firm registration approved and issued.

ZIAD PHILLIP JABARA, CPA AND ZIAD JABARA CPA, P.A.: Practicing without a firm registration and engaging in conduct reflecting adversely on fitness to practice certified public accountancy. Mr. Klusman directed to pay a fine in the amount of \$250.00; and costs to include attorney's fees. Both parties were censured. Application for firm registration approved and issued.

LEGACY PROFESSIONALS, LLP: Practicing without a firm registration. Payment of a fine in the amount of \$1,000.00; reimbursement of costs to include attorney's fees; and censure. Application for firm registration approved and issued.

LATTIMORE, BLACK, MORGAN & CAIN, PC. (NOW LBMC, PC): Practicing without a firm registration. Payment of a fine in the amount of \$250.00; reimbursement of costs to include attorney's fees; and censure. Application for firm registration approved and issued.

RICHEY MAY & CO., LLP: Failure to timely comply with Peer Review. Payment of a fine in the amount of \$500.00; reimbursement of costs to include attorney's fees; and censure.

SUSAN L. WOLSKI, CPA; WOLSKI, CPA, LLC; AND WOLSKI AND COMPANY, INC.: Susan Wolski, fraud, dishonesty or deceit in obtaining a firm registration; violation of the act; willful violation of a rule of professional conduct and conduct reflecting adversely on her fitness to practice certified public accountancy. Ms. Wolski was directed to pay a fine in the amount of \$2,500 and costs to include attorney fees, and censured. Respondent firms practicing without a firm registration, failure to comply with K.S.A. 1-308; violation of the Act and failure to notify the Board of first attest report. Each firm was directed to pay a fine in the amount of \$2,500 and censured. Wolski CPA, LLC to undergo a peer review. Application for firm registrations issued and approved.

ERICKSON DEMEL & CO., PLLC: Failure to timely comply with Peer Review. Payment of a fine in the amount of \$500.00; reimbursement of costs to include attorney's fees; and censure.

LIGHTHEART SANDERS AND ASSOCIATES: Practicing without a firm registration and failure to timely comply with peer review. Payment of a fine in the amount of \$1,000.00; reimbursement of costs to include attorney's fees; and censure. Application for firm registration approved and issued.

GREG ALAN NEIS, CPA: Failure to comply with professional standards. Prohibited from performing employee benefit plan audit services without prior written permission from the Board; reimbursement of costs to include attorney's fees; and censure.

AMISHA MEHTA, CPA AND MEHTA TAX AND ACCOUNTING SRVC., LLC: The firm practiced without a firm registration. Ms. Mehta engaged in acts discreditable to the profession and conduct reflecting adversely on her fitness to practice as a certified public accountant. The firm was directed to pay a fine in the amount of \$500 and censured. Ms. Mehta was assessed a fine in the amount of \$500 and costs, to include attorney fees, and censured. Application for firm registration approved and issued.

AMY KINDERKNECHT, CPA AND TIER2 TAX & ACCOUNTING, LLC: The firm practiced without a firm registration. Ms. Kinderknecht engaged in conduct reflecting adversely on her fitness to practice certified public accountancy. The firm was directed to pay a fine in the amount of \$250 and censured. Ms. Mehta was assessed a fine in the amount of \$500 and costs, to include attorney fees, and censured. Application for firm registration approved and issued.

5. OTHER:

A. **ELECTION OF OFFICERS:** Ms. Mitchell moved and Ms. Spiegel seconded to nominate Sean P. Weaver, CPA as Board Chair. Upon a vote, the motion carried. Ms. Mitchell moved, and Mr. Weaver seconded, to nominate Julie A. Spiegel, CPA as Board Vice-Chair. Upon a vote, the motion carried.

B. Mr. Helms recognized Kathryn Mitchell and her tireless and devoted nine years of service to the Board. Her term expires July 31, 2020. Her devotion to the profession and her involvement with the Board will be greatly missed. We wish her well!

C. The Board then opened discussion with representatives from the colleges regarding the CPA Evolution. Ms. Somers reported that the AICPA had unanimously voted in favor of the changes, and that NASBA's Board of Directors would be voting on the matter later this fall. She also reported that the results of the CPA Evolution Practice Analysis with the definition of core and disciplines is targeted to be completed by the end of the year. Considerable discussion was had about the core exam and the new requirement for a candidate to choose a special discipline section to complete the exam. As more information evolves, the Board will welcome back the colleges for more in-depth discussion about specific course requirements for the updated exam.

6. ADJOURN

Mr. Gillespie moved, and Ms. Spiegel seconded to adjourn the meeting. Upon a vote, the motion carried.

/s/ Susan L. Somers

Susan L. Somers, Executive Director