

MINUTES OF THE KANSAS BOARD OF ACCOUNTANCY

APRIL 25, 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

1-4. The Board reviewed the minutes of the January 17, 2025, meeting; certificates/permits to practice/firm registrations, and the February 28, 2025 financials. 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. The NASBA 2024 Q4 CPA Exam Performance Report was reviewed for informational purposes only. No action was required.

B. The NASBA 2024 Q4 Candidate Care Reports was reviewed by the Board for informational purposes only. No action was required.

C. KILEY SCHWARZ BRUNA REQUEST FOR WAIVER OF EDUCATIONAL REQUIREMENTS

Kiley Schwarz Bruna appeared before the Board to request a waiver pursuant to K.A.R. 74-2-7(h) of an accounting information systems course and one business law course. Ms. Harmon recused herself from the proceedings. After presentation of the evidence, Mr. Hull moved and Ms. Wondra seconded, that the Board proceed to closed session for deliberations. Upon a vote the motion passed unanimously with Ms. Harmon not participating.

When the Board reconvened, Mr. Hull moved and Ms. Wondra seconded, to approve the request for waiver. Upon a vote, the motion passed unanimously with Ms. Harmon not participating.

D. ABRAHAM SALAS REQUEST FOR WAIVER OF EDUCATIONAL REQUIREMENTS

Abraham Salas appeared before the Board to request a waiver pursuant to K.A.R. 74-2-7(h) of the data analytics course. Following the presentation of evidence, Ms. Wondra moved and Mr.

DeFries seconded, that the Board proceed to closed session for deliberations. Upon a vote, the motion passed unanimously.

When the Board reconvened, Ms. Harmon moved to deny the waiver and Steve Herron seconded the motion. Upon a vote, the motion passed unanimously.

E. ABRIL LARA REQUEST FOR WAIVER OF EDUCATIONAL REQUIREMENTS

Abril Lara appeared before the Board to request a waiver pursuant to K.A.R. 74-2-7(h) of the data analytics course. Following the presentation of evidence, Mr. DeFries moved, and Mr. Gillespie seconded, that the Board proceed to closed session for deliberations. Upon a vote, the motion passed unanimously.

When the Board reconvened, Ms. Harmon moved to deny the waiver and Steve Herron seconded the motion. Upon a vote, the motion passed unanimously.

F. SARAH WEIDENHOFER REQUEST FOR WAIVER OF EDUCATIONAL REQUIREMENTS

Sarah Weidenhofer appeared before the Board to request a waiver pursuant to K.A.R. 74-2-7(h) of the data analytics course. Following presentation of the evidence, Ms. Harmon moved and Ms. Wondra seconded, for the Board to proceed to closed session for deliberations. Upon a vote, the motion passed unanimously.

When the Board reconvened, Ms. Harmon moved and Ms. Wondra seconded, that Ms. Weidenhofer had satisfied her obligation to complete a data analytics course and thus a waiver was unnecessary. Upon a vote, the motion passed unanimously.

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

A. A list of firms with expired or soon expiring peer review dates was reviewed by the Board. The Executive Directive will follow-up with each of these firms to obtain an update on the status of their peer review and Board members will be asked to follow up with any firms found to be out of compliance with their peer review due dates.

4. HEARINGS/DISCIPLINARY ACTIONS:

A. MICHAEL Q. MURPHY, CPA – STIPULATION AND CONSENT ORDER:

Ms. Harmon, the investigator, recused herself from this matter. Mr. Murphy 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 Mr. Murphy had unlawfully engaged in the practice of certified public accountancy without a Kansas certificate and a permit. The terms of the Stipulation and Consent Order required Mr. Murphy to appear before the Board; censured Mr. Murphy; and ordered Mr. Murphy to pay a fine of \$750 and costs pursuant to K.S.A. 1-206 to include attorney's fees and court reporter fees. Mr. Murphy's application for certificate by reciprocity was granted.

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

B. SANDERS, MYERS & BLACKWELL, CPAs, LLP- STIPULATION AND CONSENT ORDER:

Mr. Hull, the investigator, recused himself from this matter. Respondent appeared before the Board through its authorized representative Chris Myers. This 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 \$500.00 and costs pursuant to K.S.A. 1-206 to include attorney fees and court reporter fees, and censure. Ms. Wondra moved, and Mr. Herron seconded, to approve the Stipulation and Consent Order as presented. Upon a vote, the motion carried unanimously, with Mr. Hull not participating.

C. NOVOGRADAC & COMPANY LLP – STIPULATION AND CONSENT ORDER:

Mr. Dunn, the investigator, recused himself from the case. Respondent appeared before the Board through its authorized representative Stefanie Singer. The matter was before the Board for consideration of a proposed Stipulation and Consent Order arising from an investigation and subsequent determination that Respondent had engaged 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 \$1,000 and costs pursuant to K.S.A. 1-206 to include attorney fees and court reporter fees, and censure. Ms. Wondra moved and Mr. Hull seconded, to approve the Stipulation and Consent Order. Upon a vote, the motion carried unanimously, with Mr. Dunn not participating.

D. KATHRYN FRANCES BURKE –APPLICATION FOR KANSAS CERTIFICATE BY RECIPROCITY

Ms. Burke appeared before the Board for consideration of her application by Kansas certificate by reciprocity. After consideration of the evidence, Mr. Gillespie moved and Ms. Harmon seconded to proceed to closed session for deliberations. Upon reconvening, Mr. DeFries moved, and Ms. Wondra seconded, to grant Ms. Burke credit pursuant to K.A.R. 74-3-8 for completion of the ethics examination. Thereafter, Mr. DeFries moved, and Ms. Wondra seconded, to approve Ms. Burke's application for Kansas certificate by reciprocity.

E. DAVID LUNDGREN & COMPANY, CERTIFIED PUBLIC ACCOUNTANTS, CHARTERED – REQUEST FOR EXENSTION OF PEER REVIEW

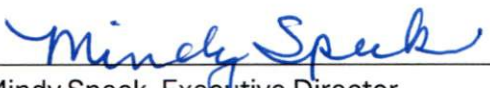
David Lundgren appeared before the Board as the authorized representative of David Lundgren & Company, Certified Public Accountants, Chartered for consideration of the firm's request for extension of its due date for completion of its peer review. The Board was represented by Tim Resner, disciplinary counsel to the Board. After consideration of the evidence and arguments presented by the parties, Ms. Harmon moved and Ms. Wondra seconded, to proceed to closed session for deliberations. When the Board reconvened, the Board deferred taking formal action on Respondent's request due to the need for additional information.

5. OTHER:

- a. Ms. Speck and Mr. Conklin provided an update to the Board regarding the content of the NASBA Executive Director's and Legal Counsel conference in March of 2025.
- b. Ms. Speck and Mr. Conklin provided an update regarding the 2025 legislative session and ongoing discussions regarding the CPA pathway.

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