MINUTES OF THE KANSAS BOARD OF ACCOUNTANCY
DECEMBER 6, 2024
9:00 AM
HYBRID MEETING

1. ADMINISTRATIVE MATTERS:

A. CALL TO ORDER:

Aron Dunn, CPA, Chair, called the meeting to order. Other Board members in attendance were James Gillespie, CPA; Trina Harmon, CPA; Steve Herron, Public Member; Julie Wondra, CPA and Marshal Hull, CPA. Also in attendance was Susan L. Somers, Executive Director; Tim Resner, Disciplinary Counsel to the Board; Darin M. Conklin, General Counsel to the Board; Danielle Hologram and Rita Barnard, on behalf of the Kansas Society of CPAs; and Heather Poore, Public Accountants Association of Kansas.

B. CONSENT CALENDAR:

1-3. The Board reviewed the minutes of the October 25, 2024 meeting; certificates/permits to practice; firm registrations and the November 30, 2024 financials. Mr. Gillespie moved, and Ms. Wondra seconded to approve the Consent Calendar. Upon a vote, the motion unanimously carried.

2. CPA EXAM:

A. RATIFY 7.1.24-9.25.24 CPA EXAM SCORES: After review, Ms. Wondra moved, and Mr. Gillespie seconded to ratify the exam scores from July 1, 2024 to September 2024. Upon a vote, the motion carried.

B. The Board reviewed the results of the Q3 Candidate Performance Report. No action was required to be taken.

C. The Board reviewed the results of the Q3 Candidate Care Report. No action was required to be taken.

D. JONATHAN LONG REQUEST FOR WAIVER OF BUSINESS LAW AND ACCOUNTING OR BUSINESS DATA ANALYTICS COURSES. Mr. Long appeared virtually before the Board to request a waiver of a business law and accounting or business data analytics courses, pursuant to K.A.R. 74-2-7(h). After discussion, Mr. Dunn moved, and Ms. Wondra seconded for the Board to go into closed session for deliberations for ten minutes until 9:35 a.m. Upon a vote, the motion carried.

When the Board reconvened, Ms. Wondra moved and Mr. Herron seconded that the Board grant a waiver of 3 hours for a business law course, based upon Mr. Long's work experience. Upon a vote, the motion carried.

E. WILLIAM "BILLY" HESS REQUEST FOR WAIVER OF COURSES. Mr. Hess appeared virtually before the Board to request a waiver or waivers of courses, pursuant to K.A.R. 74-2-7(h) in particular, a college algebra math course; a second business law course; and a business or accounting data analytics course. After discussion, Ms. Harmon moved, and Mr. Gillespie seconded for the Board to go into closed session for ten minutes until 10:00 a.m. to deliberate the matter. Upon a vote, the motion carried.

When the Board reconvened, Ms. Wondra moved, and Mr. Gillespie seconded to waive the college algebra math course, based upon Mr. Hess's work experience. Upon a vote, the motion carried.

F. BRITTANY STROHM JESTICE REQUEST FOR EXTENSION OF BEC EXAM SCORE. Ms. Jestice appeared virtually before the Board to seek extension of her BEC exam score that does not expire until June 30, 2025. After discussion, Mr. Dunn moved, and Ms. Harmon seconded for the Board to go into closed session for ten minutes until 10:20 a.m. to deliberate the matter. Upon a vote, the motion carried.

When the Board reconvened, Ms. Harmon moved, and Ms. Wondra seconded to deny the request. Upon a vote, the motion carried. Ms. Jestice was advised of the terms of the regulation relating to requests for extension of exam scores, in that the Board may extend an exam score credit lost by reason of circumstances beyond the testing candidate's control.

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

A. The Board reviewed the Peer Reviews Due and In Process report. No action was required to be taken.

B. GBN P.A. REQUEST FOR EXTENSION OF PEER REVIEW: Paul Bowerman and Eric Meyer appeared virtually on behalf of the firm. This matter was tabled from the October 25, 2024 meeting, pending additional information from the Peer Reviewer for the firm's peer review due December 31, 2024, and the firm's submission of its renewal registration for 2025. Mr. Bowerman advised the Board that the firm had engaged a new Peer Reviewer to perform the firm's peer review and that he was confident that the Peer Review could be completed by February 28, 2025. Ms. Somers reported that the firm had submitted its firm renewal registration for 2025, giving the Board the ability to extend the Peer Review due date past the December 31, 2024 date. After discussion, Ms. Wondra moved, and Mr. Herron seconded, that the Board grant GBN, P.A.'s request to extend the Peer Review due date to February 28, 2025, by which time GBN, P.A. is to submit a Peer Review letter of completion, or an in-process letter from the administering entity. Upon a vote, the motion carried.

C. 2024 CE AUDIT RESULTS: The Board reviewed the results of the 2024 continuing education audits. No action was required to be taken.

4. HEARING/DISCIPLINARY ACTIONS:

A. KIRK WOLTERS HEARING ON REQUEST FOR REINSTATEMENT: Mr. Wolters appeared in person before the Board. This matter was before the Board for a request for reinstatement of Mr. Wolter's certificate and permit which had been revoked for failure to maintain the requirements to renew a permit, specifically the failure to complete continuing education as mandated by Kansas law. It was noted that Mr. Wolters had thereafter failed to complete the continuing education mandated by the Board's order. After discussion, Mr. Dunn moved, and Ms. Wondra seconded for the Board to go into closed session for 8 minutes until 11:25 a.m. for deliberation on the matter. Upon a vote, the motion carried.

When the Board reconvened, Ms. Harmon moved, and Mr. Gillespie seconded to approve the reinstatement application for Mr. Wolters' certificate and permit, on the condition that Mr. Wolters must first complete the outstanding 158 hours of acceptable continuing education, with proof of acceptable completion/attendance to be provided to the Board and approved by the Board Chair and Executive Director, and with the further understanding that the continuing education mandated by the Board's order cannot be used for future renewals; and further, that Mr. Wolters is required to undergo a mandatory CE audit for the next five permit renewal cycles. Mr. Conklin is to issue a Final Order outlining this agreement and these conditions. The Order will include that Mr. Wolters is subject to payment of the Board's costs, pursuant to K.S.A. 1-206, to include attorney's fees and court reporter's fees as another condition for reinstatement. Upon a vote, the motion carried.

B. CHARLES A. TOCCO, CPA STIPULATION AND CONSENT ORDER: Ms. Wondra, the investigator recused herself from this matter. Mr. Tocco appeared virtually before the Board. This matter was before the Board for approval of a Stipulation and Consent Order arising from an investigation and subsequent determination that Respondent failed to maintain the requirements to renew his permit. The Stipulation and Consent Order required Mr. Tocco to provide proof of completion of 18.5 acceptable CE hours to the Board on or before December 2, 2024. The proof of CE was not provided to the Board until December 5, 2024.. Furthermore, Mr. Tocco failed to provide proof of completion/attention for an in-person course he claimed for 8 hours. After discussion, Mr. Gillespie moved, and Mr. Hull seconded to approve the Stipulation and Consent Order to be amended as follows: change the completion date for submission of acceptable proof of completion/attendance for the 18.5 hours of CE to December 31, 2024; to amend the fine to $1,000.00; to require that Mr. Tocco undergo mandatory CE audits for the next three permit renewal cycles, as well as reimbursement of costs to the Board, pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees; and censure. Upon a vote, the motion carried.

5. OTHER:

Ms. Harmon moved, and Ms. Wondra seconded for the Board to proceed into executive session pursuant to K.S.A. 75-4319(b)(2) for a period of sixty minutes for consultation with legal counsel for the Board, of attorney/client privileged matters regarding interpretation of statutes and regulations, after which the Board will reconvene in open session online under the same website link at 1:00 PM. Upon a vote, the motion carried.

When the Board reconvened, Mr. Dunn moved, and Ms. Wondra seconded for the Board to go back into executive session for fifteen minutes until 1:15 p.m.. Upon a vote, the motion carried.

When the Board reconvened, there was no further action on the matter.

Mr. Dunn stated that this was the last Board meeting for Ms. Somers and thanked her for her many years of service to the profession.

6. ADJOURN:

There being no further business to come before the meeting Mr. Gillespie moved, and Mr. Herron seconded, to adjourn the meeting. Upon a vote, the motion carried.

Mindy Speck

~~Susan L. Somers~~, Executive Director

(minutes approved @ 1/17/25 mtg)