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# TICKS & TIES

[www.ksboa.org](http://www.ksboa.org)

April 2018

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## Scheduled Board Meetings

|                |                  |
|----------------|------------------|
| April 27, 2018 | August 24, 2018  |
| June 15, 2018  | October 26, 2018 |
| July 27, 2018  | December 7, 2018 |

Unless otherwise noted, the Board meetings are held at the Board office, Landon State Office Building, 900 SW Jackson, Ste. 556A, Topeka, KS.

## Board Members

- John R. Helms, CPA, Chair
- Kathryn J. Mitchell, CPA Vice-Chair
- T. C. Anderson, Public Member
- Denise O. Denning, CPA
- Corlene R. Lange, CPA
- Michael L. Marsh, CPA
- Meredith Richey, Public Member

*Please direct all communications to Board members to the KSBOA office.*

**Notice of Change of Name or Address: Pursuant to K.A.R. 74-5-408, Certified Public Accountants are to notify the Board within 30 days of any change in name, home address, employer name, business address or electronic mail address.**

Ticks & Ties is the official publication of the Kansas Board of Accountancy.

## FROM THE EXECUTIVE DIRECTOR

Another tax season is behind us. I hope you all made it through successfully, with minimal stress! It's now time to turn our attention to permit renewals and CE audits. We highly encourage you to renew on or before the renewal date; if chosen for audit, that you submit your documents timely; and if you are not renewing, to notify the Board by either checking the not renewing box on the paper renewal application and sending it back to the Board office, or sending us an email indicating that you are not renewing, and the reason why. As always, if you have any questions, concerns, or suggestions, please contact us. We would like to hear from you!



*Susan Somers*

Executive Director  
Kansas Board of Accountancy

## IT'S PERMIT RENEWAL TIME!!

Applications for permits expiring June 30, 2018 will be mailed out to the last known preferred address on file with the Board on June 1, 2018, so it's important to make sure the Board office has your correct address. Permit holders may renew by paper, or online; however, there are certain restrictions for online renewals. Those restrictions are included in the permit renewal instructions that accompany the application or reflected online. All information on the application form is required.

Below are recent changes made to the Accountancy Regulations that affect permit renewals:

**Fee change:** Permit renewal fees are now \$165.00, if the complete paper application is received on or before July 31, 2018 (or, in the event that July 31, 2018 falls on a Saturday or Sunday, then it must be in the Board office the Friday before). After that date, the late fee is \$247.50. The renewal fee to renew online is \$173.25.

There is no longer a prohibition on Circular 230 for ethics. Circular 230 may now qualify for ethics CE; however, the requirements remain for any course that is obtained by self-study or webinar (group internet), in that the course sponsors must either be the AICPA, or a state CPA Society, or, in lieu thereof, the course sponsor must be approved by NASBA for the delivery method in which the course is taken.

It is also important to note that anyone who submits a late renewal (after July 31, 2018) will be reviewed as to whether they have continued to practice without a valid permit. "Practice" means performing or offering to perform attest and/or non-attest services while using the CPA designation. This includes advertising through any social media venue, registration with the IRS, signage, letterhead, business cards, etc. Further, if a person has a firm, and they are the sole CPA owner of that firm, not renewing timely can also have an affect on the firm not being in compliance with the accountancy laws and regulations.

Renewal reminders will not be sent. If you have any questions, please contact the Board office.

# CANDIDATE INFORMATION AND DATA

Beginning in April of 2018, Microsoft Excel® will be available as a tool on the CPA exam to be used during each exam section. With the launch of the new software, there will be minor score holds for Q2, Q3 and Q4 testing windows, which means that scores will be released only once after the close of each window, to allow the AICPA to review test question performance with the new software. For score release dates in 2018, please view the Score Release Timeline at <https://www.aicpa.org/becomeacpa/cpaexam/>.

Some of you have contacted us to inquire as to when the new “Tax Cuts and Jobs Act of 2017” will be tested on the CPA exam. The answer is that it will be eligible for testing on the CPA exam as of January 2019.

Below is a list of successful CPA exam candidates for 2017 and the first quarter of 2018. Congratulations to each and every one of you!

## 2018 Uniform CPA Exam Score Release Dates

| April 1 - June 10 (Q2) Testing Window |                           |
|---------------------------------------|---------------------------|
| Section                               | Target Score Release Date |
| AUD, FAR, & REG                       | June 27                   |
| BEC                                   | June 29                   |

| July 1 - September 10 (Q3) Testing Window |                           |
|-------------------------------------------|---------------------------|
| If you take your Exam on/before:          | Target Score Release Date |
| July 1 – August 31                        | September 11              |
| September 1 – September 10                | September 19              |

| October 1 – December 10 (Q4) Testing Window |                           |
|---------------------------------------------|---------------------------|
| If you take your Exam on/before:            | Target Score Release Date |
| October 1 – November 30                     | December 11               |
| December 1 – December 10                    | December 19               |

### 2017 Q1 Testing Window

*Jan./Feb./March 2017*

- Andale, KS**  
Amber LaRiviere
- Cheney, KS**  
Ashley Cooper
- Frontenac, KS**  
Andrew Lillich
- Garden City, KS**  
Scott Soptick
- Lawrence, KS**  
Jia Liu  
Han Yan
- Lenexa, KS**  
Bobbi Berry
- Manhattan, KS**  
Carol Regehr
- McPherson, KS**  
John Regier
- Neodesha, KS**  
Trina Holsinger
- Ottawa, KS**  
Katherine Rueda

### Overland Park, KS

- Olivia Phillips
- Kseniya Caldwell
- Prairie Village, KS**  
Jacob Ohmes
- Shawnee, KS**  
Joshua Croswhite
- Topeka, KS**  
Micheal Stamps  
Bryce Simons  
Shelby McMurphy
- Wamego, KS**  
Julia Bortnick
- Wichita, KS**  
Hillary Martin  
Alexander Daley  
Samuel Martin  
Karlee Canaday  
Marla Froese

### 2017 Q2 Testing Window

*April/May 2017*

- Lamar, CO**  
Alexandra Wurst
- Gorham, KS**  
Brandon Mills

### Manhattan, KS

- Tad Ruliffson
- McPherson, KS**  
Nikolous Rempe
- Olathe, KS**  
Kelli Viehweg
- Overland Park, KS**  
Allison Merriam  
Jonathan Nibarger
- Parsons, KS**  
Kyle Spielbusch
- Topeka, KS**  
Adam Wuerfele  
Yaqi Tang
- Ulysses, KS**  
Rachael Thooft
- Wichita, KS**  
Matthew McAnarney  
Scott Hahn

### 2017 Q3 Testing Window

*July/Aug./Sept. 2017*

- Andale, KS**  
Jessica Stafford

### Fairway, KS

- Kathleen Rajewski
- Hays, KS**  
Jillian Taylor
- Lawrence, KS**  
Brandon Correll
- Manhattan, KS**  
Andrea Tangeman
- Olathe, KS**  
Matthew Herman  
Dezheng Li  
Richard Thompson III  
John Thomas Dempster
- Overland Park, KS**  
Lily Martz  
Maxwell Kurlbaum
- Salina, KS**  
Jenna Brinkman
- Topeka, KS**  
Austin Wingerson  
Amalia Bruce  
Abby Gengler
- Wichita, KS**  
Kaley Lane  
Hannah Curtis  
Hannah Carlson

- Robert Lachenmaier
- Jenna McDonald
- Cody Behrends
- Hanbeen You
- Kelsey Nelson
- McKenna Reynolds
- Aaron Gruenwald

### 2017 Q4 Testing Window

*Oct./Nov./Dec. 2017*

- Andover, KS**  
Travis Liebl
- Bel Aire, KS**  
Jessica Currier
- Coffeyville, KS**  
Keith Wilson
- Colby, KS**  
Haley Stickle
- Colwich, KS**  
Derek Wagoner  
Natalie Cahoone
- El Dorado, KS**  
David Nuckolls
- Frankfort, KS**  
Jenna Maas

# CANDIDATE INFORMATION AND DATA (CONTINUED)

|                                                                    |                                                                                 |                                                                                                                                                       |                                                                  |                                                                         |
|--------------------------------------------------------------------|---------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|-------------------------------------------------------------------------|
| <b>Garden Plain, KS</b><br>Jill Heimerman                          | <b>Manhattan, KS</b><br>Josephine Hayes<br>Alexander Larson<br>Victoria Gilliam | <b>Tonganoxie, KS</b><br>Logan Terry<br>Lisa Mikijanis                                                                                                | <b>2018 Q1 Testing Window</b><br><i>Jan./Feb. 2018</i>           | <b>Russell, KS</b><br>Kelli Johnson                                     |
| <b>Goddard, KS</b><br>April Rayer                                  | <b>North Newton, KS</b><br>Alyssa Becker                                        | <b>Topeka, KS</b><br>Kyle George<br>Anna Claspill                                                                                                     | <b>Kansas City, KS</b><br>Megan Kyle                             | <b>Shawnee, KS</b><br>Chelsea Domke                                     |
| <b>Hays, KS</b><br>Zachary Binder<br>Cody Scheck<br>James Marsicek | <b>Olathe, KS</b><br>Luis Arce                                                  | <b>Wichita, KS</b><br>Cory Jones<br>Joseph Debauche<br>Justin Dugan<br>Joseph Boyle                                                                   | <b>Lawrence, KS</b><br>Samantha Peterson                         | <b>Topeka, KS</b><br>Kayla Williams                                     |
| <b>Leavenworth, KS</b><br>Shania Bretey                            | <b>Overland Park, KS</b><br>Andrew Ellison                                      | <b>Wichita, KS</b><br>Cory Jones<br>Joseph Debauche<br>Justin Dugan<br>Joseph Boyle<br>Brittanie Bockman-Deitchler<br>Tasneem Unwala<br>Kayla Lansing | <b>Maize, KS</b><br>Keaton Dugan                                 | <b>Viola, KS</b><br>Amanda Zoglman                                      |
|                                                                    | <b>Rossville, KS</b><br>Tyler Beiker                                            |                                                                                                                                                       | <b>Overland Park, KS</b><br>Elizabeth Milner<br>Katherine Kantor | <b>Wichita, KS</b><br>Kevin TenEyck<br>Matthew Collins<br>Matthew Moore |
|                                                                    |                                                                                 |                                                                                                                                                       | <b>Paradise, KS</b><br>Ryan Cook                                 |                                                                         |

## BOARD ACTIONS

Below is a listing of disciplinary actions taken by the Board since August of 2017. Information concerning these and other actions previously taken by the Board may be found on the Board's website under the link "Board Meeting Dates, Agendas & Minutes", or by contacting the Board office at 785-296-2162.

### AUGUST 2017:

**JULIANA MICHALSKI, CPA & JULIANA MICHALSKI, CPA, LLC STIPULATION AND CONSENT ORDER:** As to the LLC, practicing without a firm registration. As to Ms. Michalski, failure to notify the Board of change in business name. Appearance before the Board; payment of a fine and costs by Ms. Michalski; application for firm registration granted.

**MAYER, HOFFMAN & MCCANN, PC STIPULATION AND CONSENT ORDER:** Violation of rule and regulation of the Board relative to compliance with professional standards and willful violation of rule of professional conduct relative to independence. Appearance before the Board; payment of fine and costs.

**ANTHONY COBLE, CPA, STIPULATION AND CONSENT ORDER:** Violation of rule and regulation of the Board relative to compliance with professional standards and willful violation of rule of professional conduct relative to independence. Appearance before the Board; payment of a fine and costs.

**WILLIAM HANCOCK, CPA, STIPULATION AND CONSENT ORDER:** Violation of rule and regulation of the Board relative to compliance with professional standards and willful violation of rule of professional conduct relative to independence. Appearance before the Board; payment of a fine and costs.

**MICHAEL LORITZ, CPA, STIPULATION AND CONSENT ORDER:** Violation of rule and regulation of the Board relative to compliance with professional standards and willful violation of rule of professional conduct relative to independence. Appearance before the Board; payment of a fine and costs.

**TIMOTHY FOLLETT, CPA, STIPULATION AND CONSENT ORDER:** Violation of rule and regulation of the Board relative to compliance with professional standards and willful violation of rule of professional conduct relative to independence. Appearance before the Board; payment of a fine and costs.

### OCTOBER 2017:

**SARAH DAWN BISHOP, CPA AND SARAH D. BISHOP, CPA LLC STIPULATION AND CONSENT ORDER:** As to Ms. Bishop, practicing without a valid permit. As to the firm, failure to comply with firm registration requirements. Appearance before the Board; censure; payment of a fine and costs by Ms. Bishop; application for permit renewal granted.

**KENNETH A. DECOURSEY, CPA AND KENNETH DECOURSEY, CPA, P.A. STIPULATION AND CONSENT ORDER:** As to Mr. DeCoursey, practicing without a valid permit. As to the firm, failure to comply with firm registration requirements. Appearance before the Board; censure; payment of a fine and costs by Mr. DeCoursey; application for permit renewal granted.

*(Continued On Page 4)*

# BOARD ACTIONS (CONTINUED)

**HARRISON EDWARD GREEN, CPA STIPULATION AND CONSENT ORDER:** Failure to maintain the requirements to renew his permit. Appearance before the Board; censure; payment of a fine and costs; completion of continuing education.

**CATHERINE RUTH HARGIS, CPA AND CATHERINE R. HARGIS, CPA, LLC STIPULATION AND CONSENT ORDER:** As to Ms. Hargis, practicing without a valid permit. As to firm, failure to comply with firm registration requirements. Appearance before the Board; censure; payment of a fine and costs by Ms. Hargis; application for permit renewal granted.

**JAMES F. ROGERS, CPA AND JAMES F. ROGERS, C.P.A., P.A. STIPULATION AND CONSENT ORDER:** As to Mr. Rogers, practicing without a valid permit. As to firm, failure to comply with firm registration requirements. Appearance before the Board; censure; payment of a fine and costs by Mr. Rogers; application for permit renewal granted.

**DOUGLAS A. SUTTON, CPA STIPULATION AND CONSENT ORDER:** Practicing without a valid permit to practice. Appearance before the Board; censure; payment of a fine and costs; application for permit renewal granted.

**JASON E. GOETHE, CPA; ENCOMPASS ACCOUNTING SOLUTIONS, LLC; AND OREAD RISK AND ADVISORY, LLC STIPULATION AND CONSENT ORDER:** As to Mr. Goethe, practicing without a valid permit. As to the firm, failure to comply with firm registration requirements. Appearance before the Board; censure; payment of a fine and costs; completion of AICPA comprehensive ethics exam by Mr. Goethe; applications for permit renewal and firm registration granted.

**LE COMPTE, PC FINAL ORDER:** Failure to timely comply with Peer Review. Censure; payment of a fine and costs.

**DAVID A. UNGER, CPA & UNGER & ASSOCIATES, P.C. STIPULATION AND CONSENT ORDER AMENDING THE STIPULATION AND CONSENT ORDER DATED JANUARY 20, 2017:** Removal of requirement that certain attest reports be subject to pre-issuance review; payment of costs by Mr. Unger.

## DECEMBER 2017:

**MANDY ELIZABETH WEEKS, CPA STIPULATION AND CONSENT ORDER:** Practicing without a valid permit. Appearance before the Board; censure; payment of a fine and costs; application for permit renewal granted.

**BRYAN KENT SWANK STIPULATION AND CONSENT ORDER:** Fraud, dishonesty or deceit in obtaining a permit to practice; failure to maintain the requirements to renew a permit; violation of a rule and regulation of the Board; conduct reflecting adversely on his fitness to practice. Appearance before the Board; censure; payment of a fine and costs; completion of continuing education.

**BAS PARTNERS, LLC STIPULATION AND CONSENT ORDER:** Denial of the application for firm registration. Appearance before the Board; payment of costs.

**NICHOLAS J. NOVELLY, CPA STIPULATION AND CONSENT ORDER:** Practicing without a permit. Appearance before the Board; payment of a fine and costs.

**ROARK & ASSOCIATES, P.A. STIPULATION AND CONSENT ORDER:** Failure to notify the Board of a change in firm name; practicing under a firm name not registered with the Board; and failure to comply with K.S.A. 1-308. Appearance before the Board; payment of a fine and costs; change of ownership to comply with K.S.A. 1-308.

**JEFF ALLEN PINKNEY, CPA AND JEFF PINKNEY, CPA, INC. STIPULATION AND CONSENT ORDER:** Failure to comply with applicable professional standards. Appearance before the Board; payment of costs by firm; notification to the Board of acceptance of new attest engagements; pre-issuance review of all new attest engagements; censure.

**WILSON HAAG & CO., PC STIPULATION AND CONSENT ORDER:** Failure to comply with a Board Order. Appearance before the Board; payment of fine and costs; application for firm registration granted.

## THE BOARD ISSUED THE FOLLOWING SUMMARY ORDERS:

**KAY CARTER:** Revocation of certificate, imposition of fine; reimbursement of costs; for failure to cooperate in an investigation.

**BRADLEY L. FUNK:** Revocation of certificate; imposition of fine; reimbursement of costs; for failure to cooperate in an investigation.

**KENNEY D. HALES, CPA, PC:** Censure; imposition of fine; reimbursement of costs; for failure to comply with Peer Review.

**KELLY ANN K. RICE:** Revocation of Certificate; imposition of fine; reimbursement of costs; for practicing without a permit and failure to cooperate in an investigation.

**LEE A. SHAFER, P.C.:** Censure; imposition of fine; reimbursement of costs; for failure to comply with Peer Review.

**ARTHUR WHITE & ASSOCIATES, LLC:** Revocation of firm registration; imposition of fine; reimbursement of costs; for violation of Board order.

## INJUNCTIVE RELIEF:

**RAYMOND DECHANT:** The Board sought, and obtained, an injunction in District Court against Mr. Dechant, whose certificate was revoked in 2016, for his continued practice as a CPA.