

Landon State Office Building
900 SW Jackson Street
Suite 556
Topeka, Kansas 66612
Main: 785-296-2162
Fax: 785-291-3501
email: ksboa@ks.gov

TICKS & TIES

www.ksboa.org

April 2019

In This Issue:

| | |
|---|---|
| From the Executive Director | 1 |
| Permit Renewal Time - Already?? | 1 |
| Is Your Contact Information Up-to-Date? | 1 |
| Candidate Information and Data | 2 |
| Uniform Accountancy Exam Fees..... | 2 |
| Board Actions | 3 |

Scheduled Board Meetings

| | |
|----------------|------------------|
| April 26, 2019 | August 23, 2019 |
| June 7, 2019 | October 25, 2019 |
| July 26, 2019 | December 6, 2019 |

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

Kathryn J. Mitchell, CPA, Chair
Corlene R. Lange, CPA, Vice-Chair
John R. Helms, CPA
Michael L. Marsh, CPA
Meredith Richey, Public Member
Sean P. Weaver, CPA

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

Board Staff

Susan Somers, Executive Director
Samantha Ramskill, Administrative Officer
Janet Miller, Administrative Specialist

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

Greetings! After the long, cold, snowy winter, I'm sure that everyone is happy to see April—sunshine, warmer weather, blooming flowers—but maybe not all things that go with that (I have allergies in mind)! We would like to hear from you if you have any concerns or questions, so please let us know if you do!

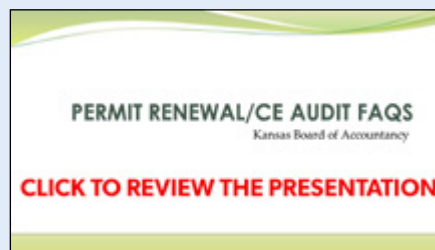
Susan Somers

Executive Director
Kansas Board of Accountancy



PERMIT RENEWAL TIME — ALREADY??

For some of you, it's time to turn your attention to renewing your permit. Permits for persons who have an odd-numbered certificate expire June 30, 2019. The Board does grant additional time to July 31, 2019 to submit a complete renewal application (received, not post-marked). However, there is no grace period to obtain the required CE to renew. That means you must have obtained your CE by June 30, 2019 (to include the required two hours of ethics) and have your certificates of attendance/completion in hand before you can submit your renewal application. We have compiled a PowerPoint Presentation on permit renewals and CE audits for you to review and retain to help you with the renewal and audit process (click on the button above to download). We hope you find it informational and useful.

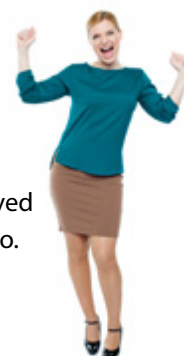


CELEBRATE ACCOUNTING DAY

Mark your calendars — May 13, 2019 is Accounting Day! What many people may not realize is that accounting has a long history, with many surprising and interesting tidbits. Much has been accomplished by accounting professionals, so take a minute and be proud about being a CPA/accountant or celebrate with your colleagues and wish them a "Happy Accounting Day."

Did You Know?

- The Kansas Board of Accountancy was created in 1915.
- Kansas was one of three states to begin using the Uniform CPA Examination in 1917.
- Kansas was the first Board of Accountancy to notify NASBA that it had approved the mutual recognition agreement that included the USA, Canada and Mexico.



CANDIDATE INFORMATION AND DATA

| CPA EXAM STATISTICS | | | | | |
|--|---------|----------------------------------|-----------------------------------|-----------------------------------|----------------------------------|
| <i>Below are the exam statistics for this calendar year to date.</i> | | | | | |
| | Section | Jan/Feb/Mar 2018 Percent Pass | Apr/May/June 2018 Percent Pass | Jul/Aug/Sept 2018 Percent Pass | Oct/Nov/Dec 2018 Percent Pass |
| National | AUDIT | 50% | 55% | 43% | 49% |
| Kansas | | 60% | 40% | 60% | 50% |
| National | BEC | 56% | 60% | 48% | 61% |
| Kansas | | 81% | 53% | 71% | 51% |
| National | FAR | 42% | 49% | 45% | 44% |
| Kansas | | 48% | 51% | 51% | 47% |
| National | REG | 50% | 56% | 53% | 57% |
| Kansas | | 37% | 53% | 67% | 64% |

UNIFORM ACCOUNTANCY EXAM FEES

| <i>The following tables summarize the 2019-2021 exam fees.</i> | | | | |
|--|----------------------|----------------------|-------------------------|---------------------------|
| FEE SCHEDULE | | | | |
| | NASBA Section Fee | AICPA Section Fee | Prometric Hourly Fee | Prometric Security Fee |
| 2019 | \$20.00 | \$100.00 | \$20.57 | \$6.12 |
| 2020 | \$20.00 | \$100.00 | \$20.94 | \$6.23 |
| 2021 | \$20.00 | \$100.00 | \$20.94 | \$6.23 |

| CANDIDATE COST BY SECTION* | | | | |
|----------------------------|----------|----------|----------|----------|
| | AUD | REG | FAR | BEC |
| 2019 | \$208.40 | \$208.40 | \$208.40 | \$208.40 |
| 2020 | \$209.99 | \$209.99 | \$209.99 | \$209.99 |
| 2021 | \$209.99 | \$209.99 | \$209.99 | \$209.99 |

PROCEDURES FOR WEATHER RELATED EXAM SITE CLOSURES

If the test center is closed and therefore appointments cancelled, Prometric's Outbound Team will contact all affected candidates. The candidate will then be able to reschedule their Exam within the remaining time left on their NTS. If an extension of the NTS is required in order to reschedule, candidates will be referred to NASBA's Candidate Care Department at candidatecare@nasba.org. All test center closures are listed and updated at www.prometric.com/sitestatus.

If the test center is open, candidates need to make an effort to attend their appointments providing their safety and well-being are not at risk. If the site is open, but the candidate cannot attend due to safety/ travel concerns, outages etc., the candidate is required to contact NASBA via email at candidatecare@nasba.org and provide the following information:

- Candidate's name as it appears on the NTS
 - Name of section and section ID number printed on the NTS
 - Appointment date
 - Test Center location
 - A detailed outline of the circumstances which prevented attending the appointment
 - Documentation of the weather conditions in the affected area (attach a weather report or travel advisory)
 - Current NTS expiration date
- NASBA's Candidate Care Department will work on your behalf to assist in the rescheduling process.



BOARD ACTIONS

Below is a listing of disciplinary actions taken by the Board for the period from August 2018 through January 2019. Information concerning these and other actions 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 2018:

GARY DALE BASOM, CPA AND GARY BASOM, CPA, LLC STIPULATION AND CONSENT ORDER: Failure to comply with applicable professional standards. Appearance before the Board; barred from performing or offering to perform ERISA audits until further order of the Board; payment of costs.

SURESH KUMAR SUBRAMANIAN, CPA & KUMAR CONSULTING, PROFESSIONAL ASSOCIATION STIPULATION AND CONSENT ORDER: Failure to comply with applicable professional standards. Appearance before the Board; barred from performing or offering to perform audits, reviews, agreed upon procedures or other attest engagements, excluding compilations, until further order of the Board; removal of offers to perform those services from all media; payment of costs.

LINT, SINGLETON & STACHOWSKI, CPAS P.C. STIPULATION AND CONSENT ORDER: Failure to comply with applicable professional standards. Appearance before the Board; barred from performing or offering to perform audits for Kansas clients until further order of the Board; undergo pre-issuance reviews of all attest and annual compilation services (other than audits) rendered to Kansas clients; payment of costs. (This Order was subsequently amended by the Board on February 13, 2019 to discontinue the pre-issuance review requirement.)

BRYAN WAYNE NYP, CPA AND NYP CPA, LLC STIPULATION AND CONSENT ORDER: As to Mr. Nyp, conduct reflecting adversely on his fitness to practice and violation of rule of professional conduct. As to the firm, practicing without a lawful firm registration. Appearance before the Board; censure; payment of a fine and costs; application for firm registration granted.

BRADLEY B. THIES, CPA AND BARR ASSURANCE AND ADVISORY, INC. STIPULATION AND CONSENT ORDER: Violation of K.A.R. 74-5-406 relative to the use of a misleading firm name. Appearance before the Board; censure; payment of a fine and costs; application for firm registration granted.

OCTOBER 2018:

KEN SULTZ, CPA STIPULATION AND CONSENT ORDER: Failure to comply with requirements for permit renewal. Appearance before the Board; censure; payment of a fine and costs.

BRET DAVID WILLOUGHBY, CPA AND TAX 911.COM, INC. STIPULATION AND CONSENT ORDER: As to Mr. Willoughby, practicing without a lawful permit. As to the firm, failure to

comply with firm registration requirements. Appearance before the Board; censure; payment of a fine and costs; application for permit renewal granted.

KORWIN D. WALL, CPA, KDWALLSTREET INVESTMENT ADVISOR, LLC, AND KDWALLSTREET MORTGAGE, LLC STIPULATION AND CONSENT ORDER: As to Mr. Wall, conduct reflecting adversely on his fitness to practice certified public accountancy. As to the firms, practicing without lawful firm registrations. Appearance before the Board; censure; payment of a fine and costs; application for firm registrations granted.

DOUGLAS DEVIN DUTTON, CPA STIPULATION AND CONSENT ORDER: Failure to register a fictitious professional name. Appearance before the Board; censure; payment of a fine and costs.

DENICE MICHELLE ENGLAND, CPA STIPULATION AND CONSENT ORDER: Failure to comply with the requirements for permit renewal. Appearance before the Board; censure; payment of a fine and costs; completion of continuing education.

JACOB HEATON HOROWITZ STIPULATION AND CONSENT ORDER: Practicing without a lawful Kansas certificate and permit. Appearance before the Board; censure; payment of a fine and costs; application for certificate by reciprocity granted.

JACQUELINE M. IRVINE, CPA STIPULATION AND CONSENT ORDER: Practicing without a lawful permit. Appearance before the Board; censure; payment of a fine and costs; application for initial permit to practice granted.

RANDALL D. KING, CPA STIPULATION AND CONSENT ORDER: Committing an act of dishonesty in obtaining a permit; failure to comply with requirements for renewal of his permit to practice; failure to maintain proper proof of completion of continuing education; failure to timely respond to a Board inquiry. Appearance before the Board; censure; payment of a fine and costs; completion of continuing education.

GREGORY J. LOTT STIPULATION AND CONSENT ORDER: Practicing without a lawful certificate and permit. Appearance before the Board; censure; payment of a fine and costs; application for certificate granted.

(Continued On Page 4)

BOARD ACTIONS (CONTINUED)

JASON ANDREW SEATON, CPA STIPULATION AND CONSENT ORDER: Practicing without a lawful permit. Appearance before the Board; censure; payment of a fine and costs; application for permit renewal granted.

STANLEY STARK, CPA AND ARBOR CREEK TAX SERVICES, LLC STIPULATION AND CONSENT ORDER: As to Mr. Stark, practicing without a lawful permit; failure to timely respond to a Board inquiry; failure to comply with the requirements for renewal of his permit to practice. As to the firm, practicing without a lawful firm registration. Appearance before the Board; censure; payment of a fine and costs; application for renewal of his permit application granted.

MCCLINTOCK & ASSOCIATES, P.C. STIPULATION AND CONSENT ORDER: Failure to timely comply with Peer Review. Appearance before the Board; censure; payment of a fine and costs.

T. WAYNE OWENS & ASSOCIATES, P.C. STIPULATION AND CONSENT ORDER: Failure to timely comply with Peer Review. Appearance before the Board; censure; payment of a fine and costs.

DECEMBER 2018:

DEREK BRUNA, CPA, WASHINGTON COUNTY TAX AND ACCOUNTING & BRUNA AUDITING SERVICES, LLC STIPULATION AND CONSENT ORDER: As to Mr. Bruna, practicing without a valid permit. As to the firms, failure to comply with firm registration requirements. Appearance before the Board; censure; payment of a fine and costs; application for permit renewal granted.

JANEEN M. SMITH, CPA STIPULATION AND CONSENT ORDER: Failure to timely file her personal tax return, failure to timely pay taxes collected on behalf of others and conduct reflecting adversely on her fitness to practice certified public accountancy. Appearance before the Board; censure; payment of a fine and costs; proof of timely filing of personal income tax returns, proof of timely filing of sales tax returns and timely payment of taxes collected on behalf of others, and proof of timely filing of tax

returns for specified entity, each to be submitted for a period of 5 years.

WELCH & ASSOCIATES, LLC STIPULATION AND CONSENT ORDER: Failure to timely comply with Peer Review and failure to comply with applicable professional standards. Appearance before the Board; pre-issuance reviews of all audit services, including ERISA audits, rendered for Kansas entities; payment of a fine and costs.

CHALLIE METZGER FINAL ORDER: Failure to notify the Board of a change of address. Payment of a fine and costs.

TRONCONI SEGARRA & ASSOCIATES, LLP FINAL ORDER: Failure to comply with Peer Review. Payment of a fine and costs.

JANUARY 2019:

KEVIN IAN GORDON STIPULATION AND CONSENT ORDER: Practicing without a lawful permit and conduct reflecting adversely on fitness to practice certified public accountancy. Appearance before the Board; censure; payment of a fine and costs.

CHARLENE ANN HARRISON, CPA STIPULATION AND CONSENT ORDER: Failure to comply with applicable professional standards. Appearance before the Board; censure; pre-issuance review of all review services; payment of costs.

PICKEL & BRUCKNER, L.L.C.; THOMAS E. PICKEL, CPA & JOHN H. BRUCKNER, CPA STIPULATION AND CONSENT ORDER: Failure to comply with applicable professional standards. Appearance before the Board; censure; prohibition against performing or offering to perform audit services without prior permission from the Board; pre-issuance reviews of all review and compilation services; payment of costs.

CLARENCE ROY MESSICK, III, CPA STIPULATION AND CONSENT ORDER: Failure to comply with the requirements of permit renewal, violation of a Board regulation, commission of an act discreditable, and conduct reflecting adversely on his fitness to practice certified public accountancy. Appearance before the Board; censure; payment of a fine and costs; completion of an ethics exam specifically designed by the Board.



IS YOUR CONTACT INFORMATION UP-TO-DATE?

Go to our website at www.ksboa.org Click on the "Change of Address" tab and update your information there. Remember, you are required to notify the Board within 30 days of any change in name, home address, employer name, business address or electronic mail address.