

KANSAS BOARD OF ACCOUNTANCY

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TICKS & TIES

www.ksboa.org

October 2020

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Scheduled Board Meetings (Subject to Change)

December 4, 2020

Unless otherwise noted, the Board meetings are now held virtually.

Board Members

Sean P. Weaver, CPA, Chair
Julie Spiegel, CPA, Vice-Chair
Jeffery Bottenberg, Public Member
James F. Gillespie, CPA
John R. Helms, CPA
Allison Koehn, Public Member
Kathryn J. Mitchell, CPA

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

Board Staff

Susan Somers, Executive Director
Taylor Thimesch, Administrative Officer
Nancy Downing, 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

Wow, what a year this has been! It has tested our patience, our resilience, and our sanity. I am sure we will all be happy to see this year go!

Firm renewals are just around the corner, and right now, we do not envision any changes to the normal timeframe to get renewed. If that should change, we will certainly let you know; however, we highly encourage you to renew your firms by December 31.

Please see the section in this Newsletter regarding extensions for Peer Review due to COVID-19.

As always, if you have any questions or concerns, please contact us at ksboa@ks.gov or by calling 785-296-2162.

Susan Somers

Executive Director
Kansas Board of Accountancy



FIRM RENEWALS

Firm renewals will be mailed out the first of November and are due to be filed with the Board office on or before December 31, 2020. Online renewals may be submitted until 11:59 PM December 31, 2020. A transaction fee, in addition to the renewal fee, will be charged for the convenience of registering online. To renew online, you will need your firm number and pin number, which are located on the paper application form in the upper right-hand corner. If you lose or misplace your renewal application, we cannot provide you with your pin number by any other means than by mailing you another renewal application. We do not give out pin numbers by phone, email, fax, etc. Facsimiles and e-mail applications are not accepted. All in-state firms are required to list all staff CPAs (this includes employees, as well as independent contractors), in addition to all owners (CPAs and non-CPAs). Any firm attempting to renew the firm registration after December 31, 2020 may be subject to a late fee and possible discipline in the event that it is determined that the firm has continued to practice certified public accountancy without a valid firm registration.



SUCCESSFUL CPA EXAM CANDIDATES

Below is a list of successful CPA exam candidates from January/February 2020, April/May 2020, July/August 2020 and September/October 2020. Congratulations!

JANUARY/FEBRUARY 2020

CHERRYVALE, KS
Brooke Blaes

MCDONALD, KS
Anna-Lura Frisbie

OVERLAND PARK, KS
Chad Wilhite

SALINA, KS
Linzy Kanper

SHAWNEE, KS
Samantha Whiston

TECUMSEH, KS
Andrea Mann

TOPEKA, KS
Matthew Busey
Isaac Han

WICHITA, KS
Luke Hohl
Andrea Gates
Michael Day

WINFIELD, KS
Jayna Bertholf
Michelle Sims

APRIL/MAY 2020

AUBURN, KS
Lucas Palenske

HAYS, KS

Baron Green

LOUISBURG, KS
Lindsay Thompson

MANHATTAN, KS
Tara Bunker

OLATHE, KS
Matthew Turvey

OSAWATOMIE, KS
Natalie Talley

OVERLAND PARK, KS
Daniel Laverentz

SHAWNEE, KS
Alyssa Schultejans

TOPEKA, KS
Kyle Meyer

WICHITA, KS
Manuel Marroquin
Courtney Geist
Colton Castelli

JULY/AUGUST 2020

DENVER, CO
Lauren Janzer

ANDOVER, KS

Hong Yang
Tanner Cairns

CLARFLIN, KS
Abby Stueder

ERIE, KS
Catherine Brown

HALSTEAD, KS
Jared Walton

HAYS, KS
Sarah Sanders

LAWRENCE, KS
Victoria Hendren
Keegan McKinney

LOUISBURG, KS
Ashley Eberhart

MANHATTAN, KS
Logan Winter
Cory Fischman
Benjamin Heath

MERIDEN, KS
Jacob Dickey

OLATHE, KS
Kelsey Moller
Jared Douglas
Hallie Webel

OVERLAND PARK, KS

Gretchen Holthaus
Samantha Dickey
Kylie Mauch

PERRY, KS
Lanae LaBonte

ROELAND PARK, KS
Jason Anderson

SHAWNEE, KS
Julie Klaudt
Joshua House

TOPEKA, KS
Drake Evans
Jenna Garcia

WICHITA, KS
Valeria Rosales-Toca
Sarah Fielding
Uyen Dang
Michael Allen

SEPTEMBER/ OCTOBER 2020

ABILENE, KS
Elliott Gassman

ANDOVER, KS
Tanner Cairns

COURTLAND, KS

Scott Woodard

ERIE, KS
Catherine Brown

LAWRENCE, KS
Keegan McKinney

LOUISBURG, KS
Ashley Eberhart

MANHATTAN, KS
Benjamin Heath
Chadrick Lind

SHAWNEE, KS
Joshua Karlin

TOPEKA, KS
Michelle Anderson

WICHITA, KS
Jacqueline Gonzalez
Trent Paske

PEER REVIEW EXTENSIONS DUE TO COVID-19

If you have received an extension from the entity administering your firm's Peer Review, and have not yet provided it to this Board, please forward it to us immediately at ksboa@ks.org so that we can get the extension on record.



**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.

BOARD ACTIONS

Below is a listing of disciplinary actions taken by the Board for the period from October 2019 to September 2020. 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 ksboa@ks.gov.

FEBRUARY 2020

CHARLES J. BACHAND, CPA AND MY ACCOUNTANT, LLC STIPULATION AND CONSENT ORDER: Engaging in the practice of certified public accountancy without a valid firm registration and Mr. Bachand violated statutes governing the practice of certified public accountancy. Appearance before the Board; Mr. Bachand to pay a fine and costs; Respondent firm to pay a fine; censure of all parties. Application for firm registration approved.

MICHAEL B. RICHARDS, CPA AND HORIZON CPA SERVICES, P.C. STIPULATION AND CONSENT ORDER: Engaging in the practice of certified public accountancy without a valid permit to practice and the firm violated statutes governing the practice of certified public accountancy. Appearance before the Board; Mr. Richards to pay a fine and costs; Respondent firm to pay a fine; censure of all parties. Application for permit renewal granted.

LINDA K. SONNENMOSER AND LINDA SONNENMOSER, CPA, LLC STIPULATION AND CONSENT ORDER: Engaging in the practice of certified public accountancy without a valid firm registration and Ms. Sonnenmoser violated statutes governing the practice of certified public accountancy and engaged in conduct reflecting adversely on her fitness to practice certified public accountancy. Appearance before the Board; Ms. Sonnenmoser to pay a fine and costs; Respondent Firm to pay a fine; censure of both parties. Application for firm registration granted.

PAMELA A. BREUCKMANN, CPA STIPULATION AND CONSENT ORDER: Failure to maintain the requirements to obtain a permit. Appearance before the Board; payment of a fine and costs; completion of continuing education; censure.

GLEN R. BAKER STIPULATION AND CONSENT ORDER: Engaging in the practice of certified public accountancy without a valid permit to practice. Appearance before the Board; payment of a fine and costs; revocation of CPA certificate.

STEVEN R. HOWARD, CPA AND HOWARD & COMPANY, LLC FINAL ORDER: Violation of statute governing the practice of certified public accountancy, will violation of a rule of professional conduct and engaging in conduct reflecting adversely on his fitness to practice certified public accountancy. Appearance before the Board; suspension of certificate and permit; Mr. Howard to pay a fine and costs; Respondent Firm to pay an administrative fine.

CASSELL PLAN AUDITS, INC. STIPULATION AND CONSENT

ORDER: Engaging in the practice of certified public accountancy without a valid firm registration. Appearance before the Board; payment of a fine and costs; censure. Application for firm registration granted.

June 2020

ANGELA R. MOTSINGER, CPA AND MOTSINGER CPA TAX & ACCOUNTING, LLC STIPULATION AND CONSENT ORDER: Respondent Firm engaged in the practice of certified public accountancy without a valid firm registration; Ms. Motsinger committed fraud, dishonesty or deceit in obtaining a permit and engaged in conduct reflecting adversely on her fitness to practice certified public accountancy. Appearance before the Board; Ms. Motsinger to pay a fine and costs; Respondent firm to pay a fine; censure of all parties. Application for firm registration approved.

BRIAN T. RING, CPA AND RING AUDITING AND ACCOUNTING STIPULATION AND CONSENT ORDER: Failure to timely comply with Peer Review. Appearance before the Board. Payment of a fine and costs; completion of a CPT ethics exam; censure. Application for firm registration granted.

GINA A. ROSS STIPULATION AND CONSENT ORDER: Engaging in the practice of certified public accountancy without a valid Kansas CPA certificate and permit to practice; conduct reflecting adversely on her fitness to practice certified public accountancy. Payment of a fine and costs; censure. Applications for certificate and permit approved.

IN ADDITION, DUE TO COVID19 A WAIVER AGREED TO BY THE PARTIES TO ALLOW THE CHAIR OR VICE-CHAR (AS APPLICABLE) APPROVE THE STIPULATIONS AND CONSENT ORDERS WITHOUT HAVING TO APPEAR BEFORE THE BOARD:

MATHIESON MOYSKI AUSTIN & CO., LLP STIPULATION AND CONSENT ORDER: Failure to timely comply with Peer Review and practicing without a firm registration. Payment of a fine and costs; and censure. Application for firm registration approved.

ALPANA PATEL, CPA STIPULATION AND CONSENT ORDER: Practicing without a permit. Payment of a fine and costs; and censure. Application for permit to practice approved.

PETTIT & COMPANY, LLP STIPULATION AND CONSENT ORDER: Failure to comply with Peer Review and practicing without a firm registration. Payment of a fine and costs ; and censure.

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BOARD ACTIONS (CONTINUED)

BLUE & CO., LLC STIPULATION AND CONSENT ORDER:

Practicing without a firm registration. Payment of a fine and costs; and censure. Application for firm registration approved.

KRAMER & ASSOCIATES, CPAS, LLC STIPULATION AND CONSENT ORDER:

Failure to comply with K.S.A. 1-308 and violation of a regulation of the Board. Payment of a fine and costs; and censure.

TOBY W. MILLER STIPULATION AND CONSENT ORDER:

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 and costs; and censure. Application for certificate by reciprocity and permit to practice approved.

BARRALE RENSHAW SAILOR KHAN, LLC STIPULATION AND CONSENT ORDER:

Failure to timely comply with Peer Review and practicing without a firm registration. Payment of a fine and costs; and censure. Application for firm registration approved.

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 and costs, censure and completion of continuing education. MDK CPA, P.C. directed to pay a fine and censured. Application for firm registration approved.

CMA GROUP, LLC: Practicing without a firm registration. Payment of a fine and costs; censure. Application for firm registration approved.

KELLY J. KLUSMAN, CPA AND OWLFITAX AND ACCOUNTING, INC.:

As to the firm, practicing without a firm registration. As to Mr. Klusman, engaging in conduct reflecting adversely on fitness to practice certified public accountancy. Mr. Klusman directed to pay a fine and costs. Both parties were censured. Application for firm registration approved.

ZIAD PHILLIP JABARA, CPA AND ZIAD JABARA CPA, P.A.:

As to the firm, practicing without a firm registration. As to Mr. Jabara, engaging in conduct reflecting adversely on fitness to practice certified public accountancy. Mr. Jabara directed to pay a fine and costs. Both parties were censured. Application for firm registration approved.

LEGACY PROFESSIONALS, LLP: Practicing without a firm registration. Payment of a fine and costs; and censure. Application for firm registration approved.

LATTIMORE, BLACK, MORGAN & CAIN, PC. (NOW LBMC, PC):

Practicing without a firm registration. Payment of a fine and costs; and censure. Application for firm registration approved.

RICHEY MAY & CO., LLP:

Failure to timely comply with Peer Review. Payment of a fine and costs; 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 and costs, 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 and censured. Wolski CPA, LLC to undergo a peer review. Application for firm registrations approved.

ERICKSON DEMEL & CO., PLLC:

Failure to timely comply with Peer Review. Payment of a fine and costs; and censure.

LIGHTHEART SANDERS AND ASSOCIATES:

Practicing without a firm registration and failure to timely comply with peer review. Payment of a fine and costs; and censure. Application for firm registration approved.

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; 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 and censured. Ms. Mehta was assessed a fine and costs, and censured. Application for firm registration approved.

AMY KINDERKNECHT, CPA AND TIER2 TAX, 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 and censured. Ms. Mehta was assessed a fine and costs, and censured. Application for firm registration approved.