FROM THE EXECUTIVE DIRECTOR

Happy Spring! It’s hard to believe we are in the second quarter of 2023! We are gearing up for permit renewals in June and July, and the evolution of the CPA exam, commencing January of 2024. We will be sure to share information about the new exam, and if you, your employees, your students, (and even family members!) have any questions about the exam, or anything, actually, please contact us! We would love to hear from you!

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

PERMIT RENEWALS

Permit renewal applications will be mailed June 1, 2023 to permit holders whose permits expire June 30, 2023. The Board gives a thirty-day grace to July 31, 2023 by which time to renew, either online or by paper. The grace period does not, however, apply to the timeframe by which to obtain your CE. All CE required to renew must be obtained by June 30, 2023, and certificates of completion/attendance must be in hand in accordance with K.A.R. 74-4-8(a)(5), before a person can renew. For reference, here is a link to the continuing education Regulations: https://ksboa.kansas.gov/wp-content/uploads/article4.pdf

If you are not going to renew your permit, please email the Board office informing us that you are not going to renew, and the reason for not renewing.

WELCOME NEW BOARD OF ACCOUNTANCY MEMBER

JULIE M. WONDRA, CPA

Welcome to our newest member, Julie M. Wondra, CPA, appointed by Governor Kelly to serve as a CPA member to the Board of Accountancy. Julie is a partner and manufacturing industry leader for AdamsBrown, LLC and serves on her firm’s Board of Managers. She specializes in tax and consulting services. She obtained her undergraduate and Master’s degree from K-State University.
NASBA ADOPTION OF AMENDMENT TO UAA TO INCREASE WINDOW TO PASS THE EXAM—BUT WAIT!!!

As most of you have probably seen and/or heard by now, NASBA voted to amend the UAA to increase the conditional credit period for CPA exam candidates to pass all four parts of the CPA exam to 30 months, rather than 18 months, from the date NASBA releases the scores.

This is good news for candidates, and although this Board has voted to adopt these changes, the changes are not immediate, as it takes an amendment to the Rules and Regulations, which takes months to promulgate and implement.

Further, there will need to be an all-out effort on the part of all Boards of Accountancy to adopt these changes to be and remain as uniform as possible.

We will keep you apprised of the process as it unfolds. Should you have any questions, please contact the Board office at ksboa@ks.gov.

CE AUDIT

If you are chosen for audit, you will be notified in the following manner:

On-line: You will be notified at the end of the online renewal.

Paper: The Board office will notify you by mail that you have been chosen for audit.

You have 30 days from the day you renew online, or if renewing by paper, 30 days from the date of the letter from the Board advising you that you are subject to CE audit, to submit your completed CE report form and certificates of attendance/completion for all CE hours claimed. The CE report form is available on our website in both excel and PDF format: https://ksboa.kansas.gov/forms/ce-requirements/


If the certificates are not in total compliance, they will be disqualified.

SUCCESSFUL CPA EXAM CANDIDATES

Below is a list of successful CPA exam candidates from October 2022 - April 2023. Congratulations!

<table>
<thead>
<tr>
<th>October 2022</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>De Soto, KS</td>
<td></td>
</tr>
<tr>
<td>Rebecca Boylan</td>
<td></td>
</tr>
<tr>
<td>Dodge City, KS</td>
<td></td>
</tr>
<tr>
<td>Emmaly Slattery</td>
<td></td>
</tr>
<tr>
<td>Lawrence, KS</td>
<td></td>
</tr>
<tr>
<td>Christopher Anderson, Jr.</td>
<td></td>
</tr>
<tr>
<td>Jordan Vitt</td>
<td></td>
</tr>
<tr>
<td>Leavenworth, KS</td>
<td></td>
</tr>
<tr>
<td>Britney Smith</td>
<td></td>
</tr>
<tr>
<td>Wichita, KS</td>
<td></td>
</tr>
<tr>
<td>Seth Davis</td>
<td></td>
</tr>
<tr>
<td>Olivia Steinert</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>November 2022</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Andover, KS</td>
<td></td>
</tr>
<tr>
<td>Amanda Morrow</td>
<td></td>
</tr>
<tr>
<td>Forrest Morrow</td>
<td></td>
</tr>
<tr>
<td>Atchison, KS</td>
<td></td>
</tr>
<tr>
<td>Julie Willyard</td>
<td></td>
</tr>
<tr>
<td>Colby, KS</td>
<td></td>
</tr>
<tr>
<td>Carolyn Reitcheck</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>December 2022</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Halstead, KS</td>
<td></td>
</tr>
<tr>
<td>Rebecca Bennett</td>
<td></td>
</tr>
<tr>
<td>Hays, KS</td>
<td></td>
</tr>
<tr>
<td>Conrad Vajnar</td>
<td></td>
</tr>
<tr>
<td>Lawrence, KS</td>
<td></td>
</tr>
<tr>
<td>Andrea Chen</td>
<td></td>
</tr>
<tr>
<td>Mission, KS</td>
<td></td>
</tr>
<tr>
<td>Allison Koster</td>
<td></td>
</tr>
<tr>
<td>Newton, KS</td>
<td></td>
</tr>
<tr>
<td>Jordan Wondra</td>
<td></td>
</tr>
<tr>
<td>Overland Park, KS</td>
<td></td>
</tr>
<tr>
<td>Anna Van Elders</td>
<td></td>
</tr>
<tr>
<td>Salina, KS</td>
<td></td>
</tr>
<tr>
<td>Troy Ward</td>
<td></td>
</tr>
<tr>
<td>Shawnee, KS</td>
<td></td>
</tr>
<tr>
<td>David Vicknair</td>
<td></td>
</tr>
<tr>
<td>Topeka, KS</td>
<td></td>
</tr>
<tr>
<td>Matthew Hochuli</td>
<td></td>
</tr>
<tr>
<td>ShaNoah Emory</td>
<td></td>
</tr>
<tr>
<td>Wichita, KS</td>
<td></td>
</tr>
<tr>
<td>Timothy Holden</td>
<td></td>
</tr>
<tr>
<td>Norma Olivares</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>January 2023</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Wichita, KS</td>
<td></td>
</tr>
<tr>
<td>Jessica Lietz</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>February 2023</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Fort Morgan, CO</td>
<td></td>
</tr>
<tr>
<td>Andrew Schoemaker</td>
<td></td>
</tr>
<tr>
<td>Centralia, KS</td>
<td></td>
</tr>
<tr>
<td>Collin Holthaus</td>
<td></td>
</tr>
<tr>
<td>Colwich, KS</td>
<td></td>
</tr>
<tr>
<td>Samuel Goebel</td>
<td></td>
</tr>
<tr>
<td>Dodge City, KS</td>
<td></td>
</tr>
<tr>
<td>Karla Shong</td>
<td></td>
</tr>
<tr>
<td>Hutchinson, KS</td>
<td></td>
</tr>
<tr>
<td>Jodie Hess</td>
<td></td>
</tr>
<tr>
<td>Lawrence, KS</td>
<td></td>
</tr>
<tr>
<td>Nathaniel Wilbur</td>
<td></td>
</tr>
<tr>
<td>Manhattan, KS</td>
<td></td>
</tr>
<tr>
<td>Braden Deyoe</td>
<td></td>
</tr>
<tr>
<td>Salina, KS</td>
<td></td>
</tr>
<tr>
<td>Eric Carlson</td>
<td></td>
</tr>
<tr>
<td>Shawnee, KS</td>
<td></td>
</tr>
<tr>
<td>Jeffrey Thurlow</td>
<td></td>
</tr>
<tr>
<td>Valley Center, KS</td>
<td></td>
</tr>
<tr>
<td>Jessica Sharp</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>March 2023</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Andover, KS</td>
<td></td>
</tr>
<tr>
<td>Macee Dohl</td>
<td></td>
</tr>
<tr>
<td>Overland Park, KS</td>
<td></td>
</tr>
<tr>
<td>Kathleen Koepe</td>
<td></td>
</tr>
<tr>
<td>Topeka, KS</td>
<td></td>
</tr>
<tr>
<td>Chelsea Gfeller</td>
<td></td>
</tr>
<tr>
<td>Wichita, KS</td>
<td></td>
</tr>
<tr>
<td>Lily Tay</td>
<td></td>
</tr>
<tr>
<td>Ali Eldani</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>April 2023</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Manhattan, KS</td>
<td></td>
</tr>
<tr>
<td>Cara Prichard</td>
<td></td>
</tr>
</tbody>
</table>
BOARD ACTIONS

Below is a listing of disciplinary actions taken by the Board from August 2022 to January 2023. Information concerning these, and other actions taken by the Board, may be found on the Board’s website under the link “Board Information,” or by contacting the Board office at ksboa@ks.gov.

AUGUST 2022:

BRIAN J. LANDERS STIPULATION AND CONSENT ORDER: Practicing without a Kansas certificate and permit; willful violation of a rule of professional conduct, acts discreditable. Virtual appearance before the Board; payment of a fine; reimbursement of costs; censure. Application for certificate and permit approved.

AMELIA JEAN LUDLOW, CPA STIPULATION AND CONSENT ORDER: Failure to maintain compliance with requirements for renewal of her permit. Virtual appearance before the Board; payment of a fine; reimbursement of costs; censure; completion of continuing education.

ELIJAH C. TUTTLE, CPA AND ELI TUTTLE, LLP HEARING ON SUMMARY ORDER OF REVOCATION: Failure to comply with a Board Order. Payment of a fine and reimbursement of costs by Mr. Tuttle; censure of both parties.

TAYLOR GROUP, LLC STIPULATION AND CONSENT ORDER: Amendment of previous Stipulation and Consent Order releasing firm from completing pre-issuance reviews of attest engagements and the requirement to submit pre-issuance review findings to the Board.

MICHAEL J. DUNCAN; MICHAEL J. DUNCAN, CPA, LLC SUMMARY ORDER OF REVOCATION: As to Mr. Duncan, failure to exercise due professional care; willful violations of rules of professional conduct, including without limitation, failure to cooperate in an investigation; conduct reflecting adversely on fitness to practice. As to the firm, practicing without a valid firm registration. As to Mr. Duncan, revocation of certificate and permit; payment of a fine; reimbursement of costs and censure. As to the firm, denial of application for firm registration and censure.

OCTOBER 2022:

AMANDA R. WALKER STIPULATION AND CONSENT ORDER: Failure to maintain compliance with requirements for renewal of her permit for 2022 and 2020 permit renewals. Virtual appearance before the Board; payment of a fine; reimbursement of costs; censure; completion of continuing education.

KERI A. AUGUST STIPULATION AND CONSENT ORDER: Failure to maintain compliance with requirements for renewal of her permit. Virtual appearance before the Board; payment of a fine; reimbursement of costs; censure; completion of continuing education.

JUDY NIEVES CONRADY, CPA; SUNFLOWER ACCOUNTING, LLC, F/K/A CREDENCE ACCOUNTING, LLC STIPULATION AND CONSENT ORDER: As to Ms. Conrady, willful violation of a rule of professional conduct and conduct reflecting adversely on fitness to practice. As to the firm, practicing without a valid firm registration. Virtual appearance before the Board; payment of a fine; reimbursement of costs; and censure as to Ms. Conrady, and as to the firm, censure. The firm’s application for registration was approved.

LAWRENCE CRAWFORD, CPA, INDIVIDUALLY AND D/B/A CRAWFORD TAX STIPULATION AND CONSENT ORDER: Willful violation of a rule of professional conduct for failure to register a fictitious name and conduct reflecting adversely on his fitness to practice. Virtual appearance before the Board; payment of a fine; reimbursement of costs; censure.

HALLE MARIE HOLMES, CPA STIPULATION AND CONSENT ORDER: Practicing without a valid Kansas certificate and permit; willful violation of a rule of professional conduct. Virtual appearance before the Board; payment of a fine; reimbursement of costs; censure.

THOMAS OLIVER KEENAN, CPA STIPULATION AND CONSENT ORDER: Failure to maintain compliance with the requirements for renewal of his permit; willful violation of a rule of professional conduct for failure to timely respond to the Board’s inquiries. Virtual appearance before the Board; payment of a fine; reimbursement of costs; censure; completion of continuing education.

(continued on page 4)
BOARD ACTIONS

(continued from page 3)

STEPHANIE F. MISSEY, CPA STIPULATION AND CONSENT ORDER: Failure to maintain compliance with the requirements for renewal of her 2022 and 2020 permits. Virtual appearance before the Board; payment of a fine; reimbursement of costs; censure; completion of continuing education.

PARKER ANDREW MOSS STIPULATION AND CONSENT ORDER: Practicing without a valid Kansas certificate and permit; willful violation of a rule of professional conduct; engaging in conduct reflecting adversely on fitness to practice. Virtual appearance before the Board; payment of a fine; reimbursement of costs; censure.

GREGG ALAN NEIS, CPA STIPULATION AND CONSENT ORDER: Failure to comply with professional standards, willful violation of a rule of professional conduct; engaging in conduct reflecting adversely to practice. Virtual appearance before the Board; payment of a fine; reimbursement of costs; censure.

SCOTT RINEHART, CPA STIPULATION AND CONSENT ORDER: Practicing without holding a valid permit to practice. Virtual appearance before the Board; payment of a fine; reimbursement of costs; censure.

JASON JOHN SULLIVAN, CPA STIPULATION AND CONSENT ORDER: Fraud, dishonesty, deceit in obtaining a permit to practice; failure to maintain compliance with the requirements for renewal his permit; violation of a statute relative to verification of continuing education; willful violation of a rule of professional conduct; engaging in conduct reflecting adversely on his fitness to practice as a CPA. Virtual appearance before the Board; payment of a fine; reimbursement of costs; mandatory continuing education audit for next 3 consecutive renewal periods; censure.

ROBERT M. TAMASI, CPA; DBS FINANCIAL SERVICES, INC. STIPULATION AND CONSENT ORDER: Practicing without a valid permit to practice, resulting in the firm becoming non-compliant with the requirements for firm registration. Virtual appearance before the Board; As to Mr. Tamasi, payment of a fine; reimbursement of costs; censure. As to the firm, payment of a fine and censure.

ANGELA S. WEIDEN, CPA STIPULATION AND CONSENT ORDER: Failure to maintain compliance with the requirements for renewal of her permit; willful violation of a rule of professional conduct. Virtual appearance before the Board; payment of a fine; reimbursement of costs; censure; completion of continuing education.

THE WINANS GROUP, CERTIFIED PUBLIC ACCOUNTANTS, P.C.; KIMBERLY NICOLE WINANS, CPA; CHRISTINE Lee WINANS, CPA; STIPULATION AND CONSENT ORDER: As to the firm, failure to comply with professional standards constituting a willful violation of a rule of professional conduct. As to Kimberly Nicole Winans, CPA and Christine Lee Winans, CPA, conduct reflecting adversely on their fitness to practice certified public accountancy. Virtual appearance before the board. As to the firm, payment of a fine; reimbursement of costs; restriction of practice; and censure. As to the individual respondents, restriction of practice and censure.

DECEMBER 2022:

GARY A. ALLERHEILIGEN, CPA STIPULATION AND CONSENT ORDER: Failure to maintain compliance with requirements for his 2022 and 2020 permit renewals. Virtual appearance before the Board; payment of a fine; reimbursement of costs; censure; completion of continuing education.

BRISCOE, BURKE & GRIGSBY, LLP STIPULATION AND CONSENT ORDER: Failure to timely comply with Peer Review. Virtual appearance before the Board; payment of a fine; reimbursement of costs; censure; submission of in process letter.

JOSH EVERETT MAUER, CPA STIPULATION AND CONSENT ORDER: Failure to exercise due professional care. Virtual appearance before the Board; payment of a fine; reimbursement of costs; censure; completion of practice management continuing education course.

(continued on page 5)
(continued from page 4)

DANIEL P. POSCH, CPA STIPULATION AND CONSENT ORDER: Failure to maintain compliance with the requirements for his permit renewal; willful violation of a rule of professional conduct. Virtual appearance before the Board; payment of a fine; reimbursement of costs; censure; completion of continuing education.

BRYON THOMAS ROSINE, CPA; WRIGHT CPA GROUP, P.A. STIPULATION AND CONSENT ORDER: As to Mr. Rosine, practicing without a valid permit to practice, willful violation of a rule of professional conduct; conduct reflecting adversely on fitness to practice. As to the firm, failure to comply with K.S.A. 1-308. As to Mr. Rosine, virtual appearance before the Board; payment of a fine. Both parties directed to reimburse costs and censure of both parties.

JACOB A. WISDOM, CPA; WISDOM CPAS, LLC F/K/A WISDOM CPA, LLC STIPULATION AND CONSENT ORDER: As to the firm, failure to comply with professional standards; use of a name not registered with the Board constituting a willful violation of a rule of professional conduct. As to Mr. Wisdom, conduct reflecting adversely on fitness to practice and failure to comply with applicable professional standards. Virtual appearance before the Board; Respondent Wisdom to pay a fine and reimbursement of costs. Respondents prohibited from performing or offering to perform attest services for Kansas clients without written permission from the Board; post-issuance review of any preparation engagement and compilation; pre-issuance review of any future preparation engagements and compilations. The firm’s application for registration approved.

KIRK F. WOLTERS, CPA SUMMARY ORDER OF REVOCATION: Revocation of CPA certificate and permit for failure to maintain the requirements to renew his 2022 and 2020 permit. Payment of a fine; reimbursement of costs, censure.

JANUARY 2023:
CARTER & COMPANY, CPA, LLC STIPULATION AND CONSENT ORDER: Failure to timely comply with Peer Review. Virtual appearance before the Board; payment of a fine; reimbursement of costs; censure; firm renewal approved.

LUKE AARON CROWTHER, CPA STIPULATION AND CONSENT ORDER: Practicing without a valid permit to practice; willful violation of a rule of professional conduct. Virtual appearance before the Board; payment of a fine; reimbursement of costs; censure.

CHAD MARTIN, CPA; MARTIN BRYAN ACCOUNTING & CONSULTING, LLC STIPULATION AND CONSENT ORDER: As to Mr. Martin, practicing without a valid Kansas certificate and permit; willful violation of a rule of professional conduct; conduct reflecting adversely on fitness to practice. As to the firm, practicing without a valid firm registration. Payment of a fine; reimbursement of costs; censure of both parties; applications for certificate, permit and firm registration approved.

PAUL D. MITCHELL; CPA; PAUL D. MITCHELL, CPA, P.A. STIPULATION AND CONSENT ORDER: Failure to comply with professional standards; willful violation of a rule of professional conduct. Virtual appearance before the Board; payment of a fine; reimbursement of costs; censure of both parties; prohibited from performing or offering to perform attest services without written permission from the Board.

ERIC W. MEYER, CPA STIPULATION AND CONSENT ORDER: Failure to exercise due professional care, willful violation of a rule of professional conduct; conduct reflecting adversely on fitness to practice. Virtual appearance before the Board; payment of a fine; reimbursement of costs; censure; completion of a practice management continuing education course.

MATTHEW G. MOORE, CPA STIPULATION AND CONSENT ORDER: Failure to register fictitious professional name, willful violation of a rule of professional conduct; conduct reflecting adversely on fitness to practice. Virtual appearance before the Board; payment of a fine; reimbursement of costs; censure.