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SCHEDULED BOARD MEETINGS:

Subject to Change

- October 27, 2023 July 26, 2024
- December 8, 2023 August 23, 2024
- January 19, 2024 October 25, 2024
- April 26, 2024 December 6, 2024
- June 21, 2024

Board Members

- M. Aron Dunn, CPA Chair
- John Helms, CPA Vice-Chair
- Jeffery Bottenberg, Public Member
- S. Lucky DeFries, Public Member
- James Gillespie, CPA
- Trina Harmon, CPA
- John Helms, CPA

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

Board Staff

- Susan Somers, Executive Director
- Taylor Thimesch, Administrative Officer
- Penny Cooper, Administrative Assistant

You are required to notify the Board within 30 days of any change in name, home address, Employer/business name, business/ employer address or email address.

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

FROM THE EXECUTIVE DIRECTOR

Hello and happy Fall! The new exam is just around the corner, and firm renewals are due December 29, 2023. Please see information about each elsewhere in this Newsletter. If you have any questions or concerns, please reach out to us! We would like 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

WELCOME NEW BOARD OF ACCOUNTANCY MEMBER

TRINA HARMON, CPA

Welcome to our newest member, Trina Harmon, CPA, appointed by Governor Kelly to serve as a CPA member to the Board of Accountancy. Trina is a graduate of Fort Hays State University and is a partner in the firm of Sabala, Harmon & Case CPAs, P.A., specializing in tax and consulting services.



Important CPA Exam Application & Testing Dates

Dates Subject to Change

10/1/2023	Last day to submit BEC initial applications to NASBA
11/12/2023	Last day to submit BEC re-exam applications to NASBA
11/27/2023	First day to submit BAR, ISC, & TCP applications to NASBA
12/15/2023	Last day to take AUD, FAR, REG & BEC in 2023
12/16/2023-01/09/2024	No Exam sections administered (IT systems converting to 2024 Exam format)
01/10/2024	First day of 2024 Exam testing





FIRM RENEWALS

As per usual, firm renewals expire December 31, 2023. Renewals will be mailed out the first of November and are due to be filed with the Board office on or before December 29, 2023, due to the fact that December 31 falls on a Sunday. If you are mailing your renewal, make sure it is received in the Board office by Friday, December 29, 2023. Renewals may be submitted online until 11:59 PM December 31, 2023. 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 29, 2023 (paper renewals) and December 31, 2023 (online renewals) 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.

For some, proof of completion of Peer Review is required in order to renew the firm registration. If you have a due date, or an extension date of December 29 or 31, 2023, please remember that you cannot renew unless you have a new Peer Review letter of completion, or a letter from the administering entity stating that the Peer Review is “in process” and that either letter is due on or before December 29, 2023.

If your Peer Review is still in process, you have a Peer Review due date in 2023, or if you answer “yes” to any of the disclosure statement questions, you will not be able to renew online.

Please note that renewals are mailed out November 1, 2023. If for some reason you do not receive a renewal, that does not relieve you of your responsibility to renew your firm registration.

SUCCESSFUL CPA EXAM CANDIDATES

Below is a list of successful CPA exam candidates from May 2023 - August 2023. Congratulations!

May 2023

Clyde KS
Bradley Koch

June 2023

Clearwater KS
Leann Roth

Garden City KS
Caitlin Elliott

Hays KS
Megan Cranwell

Shawnee KS
Melissa Bixenman

Topeka KS

Trevor Poage

Wichita KS

Samantha Ringer
Kenneth Payne

July 2023

Catharine KS
Tatum Kimzey

Overland Park KS
Parker Moeder

August 2023

Assaria KS
Shaylin Ptacek

Garden City KS
Dallas Walta

Lawrence KS
Katlin Othmer

Lenexa KS
Victor Rojas-Rojas
Jillian King

Olathe KS
Allison Bowdre
Michael Hollen

Russell KS

Koby Decker

Wichita KS

Cody Hope
Nathan Hayden
Melissa Hamilton
Haley Meisch



BOARD ACTIONS

Below is a listing of disciplinary actions taken by the Board for the period from April 2023 to July 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.

APRIL 2023

MELISSA E. HUNTLEY, CPA: Practicing under a fictitious name not registered with the Board; failure to notify the Board of a change of address. Virtual appearance before the Board; payment of a fine; reimbursement of costs; censure.

WESLEY J. ALLRED, CPA; ALLRED & COMPANY, CPAS, INC.: Firm practicing without a valid firm registration; failure to comply with K.S.A. 1-308 and violation of the Act. Respondent Allred committed a willful violation of the code of professional conduct. Virtual appearance before the Board; as to Firm payment of a fine and reimbursement of costs; censure of both parties. Firm's application for registration approved.

ATTINKOM, LLC: Practicing without a valid firm registration; failure to comply with K.S.A. 1-308 and violation of the Act; willful violation of a rule of professional conduct. Virtual appearance before the Board; payment of a fine; reimbursement of costs; censure. Firm's application for registration approved.

RODNEY MICHAEL BURNS, CPA; RODNEY M. BURNS, CPA, LLC: Firm had failed to comply with professional standards; Respondent Burns engaged in conduct reflecting adversely on fitness to practice. Virtual appearance before the Board; as to Firm, payment of a fine and reimbursement of costs; censure of both parties.

MELODY CURNUTT, CPA; MIDWEST CPA LLC F/K/A MIDWEST TAX & ACCOUNTING, LLC: Firm had been practicing without a valid firm registration; failure to comply with K.S.A. 1-308 and violation of the Act; Respondent Curnutt failed to notify the Board of a change of business address and employer; willful violation of a rule of professional conduct; conduct reflecting adversely on fitness to practice. Virtual appearance before the Board; as to Firm payment of a fine and reimbursement of costs; as to Respondent Curnutt payment of fine; censure of both parties. Firm's application for registration approved.

CUMMINS, COFFMAN & SCHMIDTLEIN, CPA'S, P.A.: Practicing without a valid firm registration; failure to comply with K.S.A. 1-308 and violation of the Act. Virtual appearance before the Board; payment of a fine; reimbursement of costs; censure. Firm's application for registration approved.

JAMES LESTER DEWSBURY, CPA; DEWSBURY CPA, LLC: Firm practicing without a valid firm registration; failure to comply with K.S.A. 1-308 and violation of the Act. Respondent Dewsbury willful violation of a rule of professional conduct. Virtual appearance before the Board; Respondent Dewsbury payment of a fine and reimbursement of costs; censure of both parties. Respondent's application for registration approved.

HAY-RICE & ASSOCIATES, CHARTERED: Practicing without a valid firm registration; violation of K.S.A. 1-308 and violation of the Act; willful violation of a rule of professional conduct. Virtual appearance before the Board; payment of a fine; reimbursement of costs; censure. Respondent's application for registration approved.

JARRED, GILMORE & PHILLIPS, P.A.: 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.

KICKHAEFER & BUESSING, P.A.: 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.

LANE WHITMORE, LLC: Failure to comply with professional standards; willful violation of a rule of professional conduct. Virtual appearance before the Board; payment of fine; reimbursement of costs; censure.

LEGACY PROFESSIONALS LLP: Practicing without a valid firm registration; failure to comply with K.S.A. 1-308 and violation of the Act; willful violation of a rule of professional conduct. Virtual appearance before the Board; payment of a fine; reimbursement of costs; censure.

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BOARD ACTIONS

(continued from page 3)

JUSTIN LEE SMAIL, CPA; JUSTIN L. SMAIL, LLC AND NAVIGATE TAX AND ACCOUNTING: As to Respondent Justin L. Smail, LLC, failure to comply with professional standards; Respondent Navigate Tax and Accounting practicing without a valid firm registration; Respondent Smail violation of the Act, willful violation of rule of professional conduct, and conduct reflecting adversely on fitness to practice. Virtual appearance before the Board; payment of a fine by Respondent Smail; reimbursement of costs by Respondents; censure of all parties.

SOMERSET CPAS, P.C.: Practicing without a valid firm registration; failure to comply with K.S.A. 1-308; violation of the Act; willful violation of a rule of professional conduct. Virtual appearance before the Board; payment of a fine; reimbursement of costs; censure. Respondent's application for registration approved.

TURNER, WARREN, HWANG & CONRAD, ACCOUNTANCY CORPORATION: Practicing without a valid firm registration; failure to comply with K.S.A. 1-308; violation of the Act; willful violation of rule of professional conduct. Virtual appearance before the Board; payment of a fine; reimbursement of costs; censure. Respondent's application for registration approved.

MAY 2023

CUNEO LAWSON SHAY & STALEY: 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.

HINKLE & COMPANY, PC: Failure to timely comply with Peer Review. Virtual appearance before the Board; payment of a fine; reimbursement of costs; censure.

STEVEN R. HOWARD: Request for reinstatement of suspended Kansas certificate and permit. Reinstatement of certificate and permit; prohibited from, individually or in conjunction with another person, performing or offering to perform attest services for Kansas clients without prior approval from the Board; reimbursement of costs.

MICHAEL D. PEROO, CPA; MICHAEL D. PEROO, CPA, P.A.: As to Respondents, failure to comply with professional standards; willful violation of a rule of professional conduct. In addition, Respondent Perro, conduct reflecting adversely on fitness to practice. Virtual appearance before the Board; as to Respondent, payment of a fine; reimbursement of costs by Respondents; censure of both parties.

JUNE 2023

CHARLES ALLEN, CPA, CHARLES ALLEN, CPA, LLC: Respondent Allen, willful violation of a rule of professional conduct and conduct reflecting adversely on fitness to practice. As to the Firm, willful violation of a rule of professional conduct. As to Respondent Allen, revocation of certificate and permit; payment of a fine and reimbursement of costs and censure. As to Firm, revocation of registration and censure. .

BRYAN ELMORE, CPA: Practicing without a valid permit to practice; act discreditable; failure to notify Board of a change of employer. Virtual appearance before the Board; payment of fine; reimbursement of costs; censure.

DOUGLAS L. FREEMAN, CPA; DOUGLAS L. FREEMAN, CPA LLC: Willful violation of a rule of professional conduct in the misidentification of a staff accountant as a CPA. Virtual appearance before the Board; Respondent Freeman to pay a fine; Respondents to pay costs; censure of both parties.

JULY 2023

RONALD CASTOR, CPA; RONALD CASTOR, L.C.: Firm failure to comply with professional standards. Respondent Castor, conduct reflecting adversely on fitness to practice. Virtual appearance before the Board; Firm payment of a fine and reimbursement of costs; censure of both parties.

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BOARD ACTIONS

(continued from page 4)

THE FOLLOWING SUMMARY ORDERS OF REVOCATION WERE ISSUED AND ARE FINAL ORDERS. NO ACTION WAS REQUIRED TO BE TAKEN.

DARIN RANDALL CRULL, CPA; DARIN R. CRULL, CPA, LLC SUMMARY ORDER OF REVOCATION OF CERTIFICATE, PRACTICE PRIVILEGE AND FIRM REGISTRATION: Failure to timely comply with Peer Review as to Respondent Firm and as to Respondent Crull, conduct reflecting adversely on fitness to practice certified public accountancy. Revocation of Respondent Crull's certificate and practice privilege, return of certificate and censure. As to Respondent firm, \$1,000 fine; reimbursement of costs pursuant to K.S.A. 1-206; return of registration; and censure.

CORY A. JONES, CPA; CORE ACCOUNTING COMPANY, LLC SUMMARY ORDER OF REVOCATION & DENIAL: As to Respondent Jones, fraud, dishonesty or deceit in obtaining a permit; willful violation of a rule of professional conduct for failure to cooperate with a Board investigation; failure to exercise due professional care and commission of acts discreditable; and conduct reflecting adversely on

his fitness to practice certified public accountancy. As to Respondent firm, practicing without a valid firm registration. Revocation and return of Respondent Jones's Kansas certificate and permit, censure of Respondent Jones, as well as a \$5,000 fine; reimbursement of costs pursuant to K.S.A. 1-206 and censure. As to Respondent Firm, denial of application for renewal of firm registration and censure.

TROY D. RENKEMEYER, CPA SUMMARY ORDER OF REVOCATION OF CERTIFICATE: Felony conviction, severity level 8, person felony, breach of privacy. Imposition of sanctions pursuant to K.S.A. 1-311(a)(10) and K.S.A. 1-311(a)(14), Revocation and return of certificate, \$5,000 fine; reimbursement of costs pursuant to K.S.A. 1-206; and censure.

JACOB A. WISDOM, CPA; WISDOM CPAS, LLC SUMMARY ORDER AMENDING STIPULATION AND CONSENT ORDER: Release from post issuance and pre-issuance reviews of any preparation engagements and compilations; reimbursement of costs pursuant to K.S.A. 1-206.

IS YOUR CONTACT INFORMATION UP-TO-DATE?

Go to our website at <https://ksboa.kansas.gov>. Click on the "Change of Address" link 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.

