

SCHEDULED BOARD MEETINGS:

Subject to Change

June 18, 2026

July 24, 2026

Board Members

Trina Harmon, CPA - Chair

Marshal Hull, CPA - Vice-Chair

Julie M. Wondra, CPA

Aron Dunn, CPA

Chad M. Allen, CPA

S. Lucky DeFries, Esq. Public Member

Stephen Herron, Public Member

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

Board Staff

Mindy Speck, Executive Director

Delores Healey, Administrative Officer

Dianne Boles, Administrative Specialist

Each certified public accountant (CPA) shall notify the board in writing if the CPA does not wish to renew the CPA's permit to practice or the registration of an accounting firm within 30 days of the renewal deadline, or of any change in the person's name, home address, employer name, employer address, business name, business address, or electronic-mail address within 30 days of the change.

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

GREETINGS AND HAPPY SPRING! FROM THE EXECUTIVE DIRECTOR

EXCITING NEWS!!

Kansas House Bill No. 2573, enacted by the Kansas Legislature and effective April 23, 2026, amends the educational requirements to sit for the CPA examination. Specifically, the legislation eliminates the 150-credit-hour requirement and instead allows an individual to sit for the examination if the individual has earned at a minimum, from a college or university approved by the Board, a baccalaureate degree with a concentration in accounting or equivalent as approved by the Board.



While the required accounting coursework remains unchanged, this revision reflects a coordinated effort between the Kansas Board of Accountancy and the Kansas Society of CPAs to provide students with an alternative pathway to CPA exam eligibility.

In addition, House Bill No. 2573 revises the experience requirements for individuals seeking a Kansas permit to practice certified public accountancy. For individuals possessing only a baccalaureate degree with a concentration in accounting, two years of experience is required to obtain a Kansas permit; however, for individuals who have either a baccalaureate degree plus an additional 30 hours of college credit with a concentration in accounting or individuals who hold a post-baccalaureate degree with a concentration in accounting, only one year of experience is required in order to be eligible for receipt of a Kansas permit.

A full text of House Bill No. 2573 can be found at <https://sos.ks.gov/publications/Register/Volume-45/Issues/Issue-17/04-23-26-54099.html> House Bill No. 2573 has also now been incorporated into the statutes posted on the Board's website.

For those individuals who are slated for permit renewal, the deadline to renew your permit is fast approaching. For your convenience, we have included important reminders in this edition of 'Ticks and Ties' related to permit renewal/CE requirements, along with additional information that we hope you find beneficial. Be sure to look for your permit renewal form to arrive by mail around June 1st via your preferred mailing address on file with the Board. If you do not receive a renewal form or you have misplaced your form, please contact the Board office immediately at 785-296-2162.

Mindy Speck

Executive Director
Kansas Board of Accountancy



NEW BOARD MEMBER FOR KANSAS BOARD OF ACCOUNTANCY

We welcome our newest Board Member, Chad M. Allen, CPA, CITP to serve as a CPA board member, replacing James Gillespie, CPA. Chad received his accounting degree from the University of Kansas in 2001 and has provided assurance and business advisory services with firms in the Kansas City area his entire career. He currently is a Partner with Hutchins & Haake, LLC in Overland Park, KS and oversees the firm's attest practice.



PERMIT RENEWAL/CE AUDIT FAQs

Applications for permits slated for renewal will be mailed to the permit holder by the Board on or around the first of June. Applicants 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 form and reflected online. Below are some FAQ's that cover the requirements for permit renewals:

IMPORTANT NOTICE: CE courses less than 50 minutes in duration will not be counted! To count as CE credit, a course must be at LEAST 50 minutes long. Any additional time greater than 1 hour will be rounded up or down to the nearest hour or half hour.

1. What are the CE requirements to renew my permit?

For those who are renewing an initial or reinstated permit, the number of pro-rated hours of CE required for renewal are shown in the CE Data Box on the permit renewal form. For all others, the requirement is 80 hours of CE to be obtained within the renewal period. Regardless of the number of CE hours required for renewal, 2 of those hours must be in behavioral or regulatory ethics that directly relate to the practice of certified public accountancy. Ethics courses are defined in K.A.R. 74-4-7(a)(2). Further, a person may not claim in support of permit renewal, CE hours that have not yet been completed, or for which they do not possess certificates of attendance/completion when submitting their renewal application. Remember that all CE hours claimed must be in accounting, auditing, consulting services, specialized knowledge and applications, taxation, management of a practice, ethics or personal development (see #10 below), and comply in all respects with the regulations, including without limitation, K.A.R. 74-4-7, K.A.R. 74-4-8 and K.A.R. 74-4-9.

2. What happens if I do not obtain all my required CE during the renewal period, or I haven't taken an acceptable ethics course within the renewal period? Failure to meet the CE requirements for renewal during the renewal period

may result in disciplinary action pursuant to K.S.A. 1-311 and an automatic penalty of 8 additional hours of CE.

3. How do I report my CE hours to the Board? In the CE Data Box on the paper renewal form, or online, you will be asked to enter the number of CE credits obtained during the renewal period. This is where you will indicate the number of CE hours completed, to include the 2 hours of ethics. Do not include any carry forward hours in this total. If you obtained any of the CE hours after the June 30 expiration date of your permit, you will indicate those hours on a separate line. Remember that you may not renew your permit until you have obtained all of your CE hours, including any penalty hours assessed pursuant to K.A.R. 74-4-7(e).

4. What about carry forward hours—are they allowed?

Yes. Up to 20 hours of carry-forward CE hours may be credited for the next renewal period. Any carry forward hours from the previous renewal period will be reflected in the CE Data Box on the permit renewal form.

5. What is the CE reporting period for my permit renewal?

July 1 of the renewal year to June 30 of the expiration year.

6. Does Kansas have specific CE requirements for accounting and attest?

No. However, all CE must be in accounting, auditing, consulting services, specialized knowledge and applications, taxation, management of a practice, ethics, or personal development (see #10 below). The only specific CE course requirement is 2 hours of ethics.

7. What are the requirements for sponsors of self-study and/or webinar (group internet courses)?

The sponsor must meet one of the following three requirements: (1) approved by the NASBA national registry of CE sponsors or NASBA's quality assurance service; (2) be a state CPA Society; or (3) be approved by the AICPA.

8. Is there a limit on the number of self-study or webinar hours? No. *Continued on page 3.*

PERMIT RENEWAL/CE AUDIT FAQs (CONTINUED)

9. What about instructor/preparation hours? May they be claimed, and if so, how much? Hours devoted to actual preparation time by an instructor, discussion leader, or speaker for formal programs shall be computed at a maximum of twice the number of CE credits that a participant would be entitled to receive, in addition to the time for presentation, but only to the extent that such hours contribute to the professional competence of the applicant. Repeated presentations of the same course shall not be counted unless it is demonstrated that the program content involved was substantially changed and the change required significant additional study or research. Hours served as instructor or discussion leader or speaker, to include preparation, are limited to 50% of the total number of hours of CE required for permit renewal.

10. What about personal development hours? May they be claimed, and if so, how much? Hours from programs in personal development shall not exceed 30% of the total number of CE hours required for permit renewal. Personal development courses are defined as courses that deal with self-management and self-improvement both inside and outside of the business environment, shall be limited

to courses on communication, leadership, character development, dealing effectively with others, interviewing, counseling, career planning, emotional growth and learning, and social interactions and relationships.

11. What if I am chosen for audit of my CE? If chosen for audit of your CE, you will be notified, either at the time you renew online or after your paper renewal application has been processed. You will have 30 days to provide the Board with proof of the CE hours claimed (K.A.R. 74-4-9). You will be required to provide a completed CE Report Form (which is available in pdf and excel format on the Board's webpage) as well as copies of certificates of attendance/completion for all CE hours claimed. If claiming hours taken at a college for semester credit, a copy of an official transcript is required. For in-house courses to be claimed, a copy of the sign-in sheets reflecting the topic of the course, the presenter of the course, the length of time of the course, and an outline of the course is required unless the firm issues an official certificate of attendance.

If you have any questions concerning your permit renewal, please call the Board office at (785) 296-2162.

CONGRATULATIONS TO OUR MOST RECENT CPA EXAM CANDIDATES!

July/August 2025

William Baker – Topeka, KS
Zachary Pelton – Topeka, KS
Hannah Howard – Wichita, KS

September 2025

Gretchen Shum – Maize, KS
Olivia Mitchell – Waverly, KS

October 2025

Jared Metcalf – Wichita, KS
Tessa Fry – Great Bend, KS
Emma Taylor – Wichita, KS
Morgan Huppert – Lawrence, KS
Gage Lippold – Wichita, KS
Brandon Ray – Overland Park, KS
Delaney Denton – Goddard, KS
Erik Ferguson – Wichita, KS

November 2025

Cooper Friess – Topeka, KS
Kaylee Baca – Wichita, KS
Devon Lloyd – Eudora, KS

December 2025

Mariana Vasquez Serna – Wichita, KS
Blake Lyons – Shawnee, KS
Tyler Doherty – Kechi, KS

January 2026

Austin Koerperich – Salina, KS
Anna Hayes – Lenexa, KS
Micah Delay – Goddard, KS
Amber Burlison – Overland Park, KS
Denton Rathke – Lindsborg, KS

February 2026

Lacey Derraw – Leawood, KS
Miranda Williams – McCune, KS

March 2026

Nicholas Nolen – Lawrence, KS
Erica Jones – Lenexa, KS
Alexandra McDowell – Hill City, KS

ARE YOU PLANNING TO TAKE THE CPA EXAM?

If yes, don't forget about the NASBA CPA mobile app available on our website. Available to both iOS and Android platforms to support Uniform CPA Examination candidates by providing convenient, mobile-friendly access to Exam preparation, application, and status updates. The app aims to make the CPA licensure process more accessible, transparent, and user-focused by delivering personalized alerts and jurisdiction-specific guidance.





DISCIPLINARY BOARD ACTIONS

Below is a list of disciplinary actions taken by the Board for the period from September 2025 to January 2026. 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.

DECEMBER 2025

QUINTIN C. FLANAGIN – SUMMARY ORDER OF REVOCATION OF CERTIFICATE: Engaging in acts of dishonesty and fraud in the practice of certified public accountancy, willful violations of the rules of professional conduct, and conduct reflecting adversely on Respondent's fitness to practice certified public accountancy. Revocation of Kansas certificate, payment of a fine and costs pursuant to K.S.A. 1-206, and censure.

ELIJAH C. TUTTLE, CPA AND ELI TUTTLE, LLP – SUMMARY ORDER DENYING REINSTATEMENT: Denial of application for Kansas certificate and assessment of costs pursuant to K.S.A. 1-206.

JANUARY 2026

ADAMS & ASSOCIATES, INC. – STIPULATION AND CONSENT ORDER: Failure to register as a firm, engaging in the practice of certified public accountancy without a valid firm registration. Appearance before the Board, censure, payment of a fine and costs pursuant to K.S.A. 1-206.

APRIL 2026

C M & ASSOCIATES, LLC – STIPULATION AND CONSENT ORDER: Failure to comply with applicable professional standards constituting a violation of the Accountancy Act. Appearance before the Board, censure, payment of a fine and costs pursuant to K.S.A. 1-206, and restriction of respondent's practice prohibiting Respondent from performing audit or review services either individually, in conjunction with or on behalf of, another firm.

APRIL ADAMS, CPA, PLLC – STIPULATION AND CONSENT ORDER: Failure to comply with applicable professional standards constituting a violation of the Accountancy Act. Appearance before the Board, censure, payment of a fine and costs pursuant to K.S.A. 1-206.

