

**MINUTES OF THE KANSAS BOARD OF ACCOUNTANCY
JANUARY 17, 2014
LONDON STATE OFFICE BUILDING, ROOM 509
TOPEKA, KS**

1. ADMINISTRATIVE MATTERS:

A. CALL TO ORDER:

Kathryn J. Mitchell, CPA, Chair, called the meeting to order. Board members in attendance were Ms. Mitchell; T. C. Anderson, Public Member; Denise Denning, CPA; John Helms, CPA; Michael Marsh, CPA; Patricia O'Sullivan, Public Member; and Rodney Van Norden, CPA. Also in attendance were Susan Somers, Executive Director; Darin Conklin, General Counsel to the Board; Matthew Crowley, Disciplinary Counsel to the Board; Mary MacBain and Rita Barnard, Kansas Society of CPAs; and Joyce Schartz, Public Accountants Association.

The Board welcomed members of the KSCPA's 20 up to 40 Committee and gave a brief overview of the Board's mission statement and responsibilities.

B. CONSENT CALENDAR:

The Board reviewed the minutes of the December 6, 2013 meeting; reciprocity certificates/permits to practice/firm registrations; and the December financials. Mr. Van Norden moved and Ms. O'Sullivan seconded to approve the Consent Calendar. Upon a vote, the motion carried.

2. CPA EXAM:

A. The Board reviewed the October/November testing window exam scores. Mr. Van Norden moved and Mr. Helms seconded to ratify the grades. Upon a vote, the motion carried.

B. The Board reviewed the CPA exam statistics comparing the Kansas pass rates to the National pass rates. No action was required to be taken.

C. The Board reviewed requests for waivers of courses required for the CPA Exam, as follows:

1. Melissa Beauchamp: The Board received a request from Melissa Beauchamp submitted pursuant to K.A.R. 74-2-7, for waiver of the requirement to complete an upper division economics course. (Ms. O'Sullivan recused herself from this matter). Mr. Van Norden moved and Ms. Denning seconded to grant the waiver based upon Ms. Beauchamp's work experience. Upon a vote, the motion carried, with Ms. O'Sullivan not participating.

2. Kevin Lawler: The Board received a request from Kevin Lawler submitted pursuant to K.A.R. 74-2-7, for waiver of the requirement to complete 1 hour of communications. Mr. Anderson moved and Mr. Van Norden seconded to grant the waiver based upon Mr. Lawler's work experience. Upon a vote, the motion carried.

3. Torey Gerwin: The Board received a request from Torey Gerwin submitted pursuant to K.A.R. 74-2-7 asking that the Board confirm that Mr. Gerwin completed educational requirements specified in K.S.A. 1-302a and K.A.R. 74-2-7 and further requesting a waiver of 3 hours of courses in communications. (Mr. Anderson recused himself from this matter). Mr. Van Norden moved and Mr. Helms seconded to deny Mr. Gerwin's requests. Upon a vote, the motion carried, with Mr. Anderson not participating.

4. Sarah Dinges: The Board received a request from Sarah Dinges submitted pursuant to K.A.R. 74-2-7, for waiver of the requirement to complete a computer applications course. Ms. O'Sullivan moved, and Mr. Marsh seconded, to grant the waiver based upon work experience. Upon a vote, the motion carried.

5. Sarah Johnson: The Board received a request from Sarah Johnson submitted pursuant to K.A.R. 74-2-7, for waiver of the requirement to complete a business law course. Ms. O'Sullivan moved, and Mr. Helms seconded to deny the request. Upon a vote, the motion carried.

3. CPE/PERMIT TO PRACTICE/PEER REVIEW/FIRM REGISTRATIONS:

A. Ms. Somers presented to the Board the list of firms with Peer Reviews either due or in process, and indicated that since the Board has already established the due dates for 2014, the report was for informational purposes only.

B. The Board reviewed a list of firms that had not renewed. No action was required to be taken.

C. The Board reviewed a list of firms that had indicated that they were not renewing. No action was required to be taken.

4. HEARINGS:

A. 9:30 AM JOEL BENSON, MARY BENSON, BENSON ACCOUNTING CONSENT ORDER: Ms. Denning recused herself from this matter. Mr. and Mrs. Benson and Benson Accounting appeared in person. This matter was before the Board for consideration of a Consent Order relating to Respondents' compliance with applicable professional standards. The terms of the Consent Order required the Respondents to appear before the Board and to undergo pre-issuance reviews of all attest reports until further order of the Board. The Respondents shall also submit the pre-issuance findings to the Board, within a specified period of time. The Respondents were ordered to pay costs pursuant to K.S.A. 1-206, to include attorney's fees and court

reporter fees incurred in this matter. The Board went into closed session for ten minutes pursuant to K.S.A. 1-501 to discuss the peer review. The Board thereafter returned to open session at which time Mr. Van Norden moved, and Mr. Marsh seconded for the Board to accept the Consent Order. Upon a vote, the motion carried, with Ms. Denning not participating.

B. LEWIS HERMAN CONSENT ORDER: Ms. Denning recused herself from this matter. Mr. Herman appeared in person before the Board. This matter was before the Board for consideration of a Consent Order relating to Mr. Herman's compliance with applicable professional standards. The terms of the Consent Order required Mr. Lewis to appear before the Board, and to undergo pre-issuance reviews of all attest reports until further order of the Board. Mr. Lewis shall also submit the pre-issuance findings to the Board within a specified period of time. Mr. Herman was ordered to pay costs pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees incurred in this matter. The Board went into closed session for fifteen minutes pursuant to K.S.A. 1-501 to discuss the peer review. The Board thereafter returned to open session at which time, Mr. Van Norden moved, and Ms. O'Sullivan seconded for the Board to accept the Consent Order. Upon a vote, the motion carried, with Mr. Marsh voting against, and Ms. Denning not participating.

C. KENNETH KICKHAEFER CONSENT ORDER: Ms. Denning recused herself from this matter. Mr. Kickhaefer appeared in person before the Board. This matter was before the Board for consideration of a Consent Order relating to Mr. Kickhaefer's compliance with applicable professional standards. The terms of the Consent Order required Mr. Kickhaefer to appear before the Board and to undergo pre-issuance reviews of all attest reports until further order of the Board. Mr. Kickhaefer shall submit the pre-issuance findings to the Board, within a specified period of time. Mr. Kickhaefer was also required to pay costs pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees incurred in this matter. The Board went into closed session for fifteen minutes pursuant to K.S.A. 1-501 to discuss the peer review. The Board thereafter returned to open session at which time Mr. Van Norden moved, and Ms. O'Sullivan seconded to accept the Consent Order. Upon a vote, the motion carried, with Ms. Denning not participating.

D. BRIAN YACKLEY CONSENT ORDER: Ms. Denning recused herself from this matter. Mr. Yackley appeared by telephone before the Board. This matter was before the Board for consideration of a Consent Order relating to Mr. Yackley's compliance with applicable professional standards. The terms of the Consent Order required Mr. Yackley to appear before the Board and prohibited Mr. Yackley from performing or offering to perform attest work without the prior written consent of the Board, whether he is providing services as a sole proprietor or on behalf of any other entity. Mr. Yackley was also required to pay costs pursuant to K.S.A. 1-206 to include attorney's fees and court reporter fees incurred in the matter. The Board went into closed session for fifteen minutes pursuant to K.S.A. 1-501 to discuss the peer review. The Board thereafter returned to open session at which time Mr. Van Norden moved

and Ms. O'Sullivan seconded to accept the Consent Order. Upon a vote, the motion carried, with Ms. Denning not participating.

5. OTHER:

A. The Board acknowledged receipt review of several requests for nomination as Vice-Chair of NASBA; however, no action was taken.

B. The Board discussed assigning a Presiding Officer for Board matters that occur before the Board's next meeting to be held April 25, 2014. Ms. O'Sullivan moved, and Ms. Denning seconded, to delegate the Chair of the Board as the Presiding Officer. Upon a vote, the motion carried.

6. ADJOURN

There being no further business to come before the Board, Mr. Anderson moved, and Ms. O'Sullivan seconded, to adjourn. Upon a vote, the motion carried.

/s/ Susan L. Somers
Susan L. Somers, Executive Director