

**MINUTES OF THE KANSAS BOARD OF ACCOUNTANCY
FEBRUARY 19, 2014
LONDON STATE OFFICE BUILDING, ROOM 5556A
TOPEKA, KS**

1. ADMINISTRATIVE MATTERS:

A. CALL TO ORDER: John Helms, CPA, Vice-Chair, called the meeting to order. Board members in attendance in person were Mr. Helms; T. C. Anderson, Public Member; Darin Conklin, General Counsel to the Board; and Susan Somers, Executive Director of the Board. Also in attendance in person were Mary MacBain, CPA and Rita Barnard, Kansas Society of CPAs. Board members appearing by telephone were: Denise Denning, CPA; Kathryn Mitchell, CPA; Michael Marsh, CPA; Patricia O'Sullivan, Public Member; and Rodney Van Norden, CPA. Also in attendance by telephone was Aron Dunn, CPA, Past Chair of the Kansas Society of CPAs, as well as Jeffrey Koch, CPA, who had submitted testimony in response to certain amendments to the Regulations.

2. PUBLIC HEARING ON REGULATION AMENDMENTS:

AT 10:00 AM, UPON MOTION OF MR. ANDERSON, SECONDED BY MR. VAN NORDEN, THE REGULAR MEETING WAS RECESSED IN ORDER TO HOLD A PUBLIC HEARING ON REGULATION CHANGES. UPON A VOTE, THE MOTION CARRIED.

Mr. Helms convened the public hearing to consider amendments to K.A.R. 74-2-1; 74-2-7; 74-4-9; 74-5-2; 74-5-101; 74-5-202; 74-5-406; 74-5-407; 74-6-2; 74-11-6; 74-11-7; and 74-11-15.

Public attendees of the meeting were Aron Dunn, CPA; Mary MacBain, CPA; Jeffrey Koch, CPA; and Rita Barnard.

Ms. Somers reported that she had received public comments from the Kansas Society of CPAs, Jeffrey Koch, CPA, and from the Joint Rules and Regulations Committee; in particular, to K.A.R. 74-2-7; 74-4-9; 74-5-407 and 74-6-2.

The Board heard and reviewed the comments and suggestions presented.

Mr. Helms then closed the public hearings.

MR. ANDERSON MOVED AND MR. VAN NORDEN SECONDED TO RECONVENE THE REGULAR BOARD MEETING. UPON A VOTE, THE MOTION CARRIED.

Based upon the comments and suggestions presented, the Board considered further changes to the following Regulations:

K.A.R. 7-2-7(a)(3)(C): auditing course concentrating on auditing standards generally accepted in the United States as issued by the AICPA auditing standards board or the PCAOB, or both.

K.A.R. 74-4-9(d): Each applicant required to verify the number of CPE hours claimed shall respond to the board's request for verification within 30 days.

K.A.R. 74-5-407: Cooperation shall include responding to written communications from the board sent by certified mail, return receipt requested, within a reasonable time frame specified by the board or appearing before the Board, or one or more of its members, upon request.

K.A.R. 74-6-2: (a) Each firm or sole proprietorship with an office, as defined by K.A.R. 74-6-1, that is located in this state shall have one resident manager in charge of the office who is the holder of a current permit to practice as a certified public accountant issued by this state and who devotes more than half of the resident manager's working time to the affairs of that office. (Restores existing language, and deletes the proposed "is present for more than half of the hours the office is listed as open".

Ms. Somers was instructed to take a roll-call vote of the Board members for the adoption of the Regulations. All Board members voted in favor of the proposed Regulation amendments, to include the further changes as outlined above. Mr. Anderson moved and Mr. Van Norden seconded to adopt the proposed regulation amendments. Upon a vote, the motion carried and the Regulations were declared to be approved and adopted.

3. ADJOURN

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

/s/ Susan L. Somers

Susan L. Somers, Executive Director