

**MINUTES OF THE KANSAS BOARD OF ACCOUNTANCY**  
**JULY 29, 2014**  
**LANDON STATE OFFICE BUILDING, ROOM 556A**  
**TOPEKA, KS**

**1. ADMINISTRATIVE MATTERS:**

**A. CALL TO ORDER:**

Kathryn J. Mitchell, CPA, Chair, called the meeting to order. The Board welcomed Patricia Hartman, Director of Client Services, and James Suh, Director, Continuous Improvement & Analytics and International Evaluation Services of the National Association of State Boards of Accountancy (NASBA). Board members in attendance were Ms. Mitchell; Denise Denning, CPA; John Helms, CPA; Michael Marsh, CPA; and Patricia O'Sullivan, Public Member. Also in attendance were Susan Somers, Executive Director; Randy Forbes, Disciplinary Counsel to the Board; Darin Conklin, General Counsel to the Board; Mary MacBain and Rita Barnard, Kansas Society of CPAs; and Joyce Schartz, Public Accountants Association.

**B. CONSENT CALENDAR:**

The Board reviewed the minutes of the June 27, 2014 meeting; reciprocity certificates/permits to practice/firm registrations; FY 2014 financials; the 2014 Annual Report; and request for approval of travel by the Board members, the Executive Director and General Counsel for FY 2015. Ms. Denning requested that the June 27, 2014 minutes be amended to reflect that she recused herself from the Kroening matter, and that Item lettered "G" be changed to "F". Mr. Helms moved and Ms. O'Sullivan seconded to approve the Consent Calendar with the requested changes by Ms. Denning being incorporated. Upon a vote, the motion carried.

**2. 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 permit holders who had informed the Board that they were not renewing, or that couldn't be located. Not action was required to be taken.

C. The Board reviewed the KSCPA's Peer Review Technical Reviewer Policy. No action was required to be taken.

D. The Board reviewed the NASBA Compliance Assurance Committee Report on the AICPA National Peer Review Committee. No action was required to be taken.

### 3. OTHER:

**A. ELECTION OF OFFICERS:** Ms. O'Sullivan moved and Mr. Marsh seconded to elect John Helms as Chair for the ensuing year. Ms. O'Sullivan moved and Mr. Helms seconded to elect Rodney Van Norden to serve as Vice-Chair for the ensuing year. Upon a vote, the motion carried.

### 4. HEARINGS:

**A. 9:30 AM DONALD SAYLER CONSENT ORDER:** Ms. Mitchell recused himself from this matter. Mr. Sayler appeared in person. This matter was before the Board for consideration of a Consent Order relating to Respondent practicing without a valid permit to practice. The terms of the Consent Order required Respondent to appear before the Board; payment of a fine in the amount of \$250.00 within 30 days of the effective date of the Consent Agreement and Final Order; and payment of costs pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees incurred in this matter to be paid within 30 days of the effective date of the Consent Order. After discussion, Ms. O'Sullivan moved and Mr. Marsh seconded for the Board to accept the Consent Order. Upon a vote, the motion carried, with Ms. Mitchell not participating.

**B. DOUGLAS SNELL CONSENT AGREEMENT AND FINAL ORDER:** Ms. O'Sullivan recused herself from this matter. Mr. Snell appeared in person. This matter was before the Board for consideration of a Consent Agreement and Final Order relating to Respondent's failure to be in possession of proof of attendance or completion of the CPE hours claimed for renewal of his permit. The terms of the Consent Agreement and Final Order required Respondent to appear before the Board; payment of a fine in the amount of \$250.00 within 30 days of the effective date of the Consent Agreement and Final Order; verification of his completion of CPE to the Board for each of the next three renewal periods; and payment of costs pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees incurred in this matter to be paid within 30 days of the effective date of the Consent Agreement and Final Order. After discussion, Ms. Denning moved and Mr. Helms seconded to accept the Consent Agreement and Final Order. Upon a vote, the motion carried, with Ms. O'Sullivan not participating.

**C. DOUGLAS STRUBBE CONSENT AGREEMENT AND FINAL ORDER:** Ms. O'Sullivan recused herself from this matter. Mr. Strubbe appeared in person. This matter was before the Board for consideration of a Consent Agreement and Final Order relating to Respondent's failure to timely file his personal tax returns, failure to timely pay taxes collected on behalf of others, and failure to timely file corporate tax returns for which he was responsible. The terms of the Consent Order required Respondent to appear before the Board; payment of a fine in the amount of \$750.00 within 30 days of the effective date of the Consent Agreement and Final Order; payment of costs pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees incurred in this matter within 30 days of the effective date of the Consent Agreement and Final Order; proof of timely filing of personal tax returns for tax years 2014-2018; proof of

timely filing of tax returns for each business entity for which he is responsible for tax years 2014-2018, if applicable; and proof of timely payment of taxes collected on behalf of others for tax periods 7-1-2014 to 6-30-2019, if applicable. After discussion, Mr. Marsh moved and Ms. Denning seconded to approve the Consent Agreement and Final Order. Upon a vote, the motion carried, with Ms. O'Sullivan not participating.

**D. JOEL LEE BENSON, MARY A. MARTIN BENSON, & BENSON ACCOUNTING, CPA, PA CONSENT AGREEMENT AND FINAL ORDER AMENDING CONSENT ORDER OF JANUARY 17, 2014:** Ms. Denning recused herself from this matter. The respondents were not required to appear. This matter was before the Board for consideration of amending a Consent Order relating to Respondents' requirement to undergo preissuance reviews for attest work, including audits and engagements subject to the requirements of OMB Circular A-133, but to relieve the Respondents of their requirement to undergo preissuance reviews for attest work in the form of reviews. After discussion, Ms. O'Sullivan moved and Mr. Marsh seconded to approve the Consent Order. Upon a vote, the motion carried, with Ms. Denning not participating.

#### **5. RECESS FOR LUNCH:**

Ms. O'Sullivan moved and Ms. Denning seconded, to recess for lunch, and to reconvene the meeting at 12:15.

#### **6. MEETING WITH EDUCATIONAL TASK FORCE**

The Board welcomed the following members of its Educational Task Force joining the meeting: Gary Irick, Baker University; George Durler, Emporia State University; Charlie Gnizak, Fort Hays State University; Dan Deines, Kansas State University; David O'Bryan, Pittsburg State University; Lisa Ottinger, University of Kansas; Louella Moore, Washburn University; and Michael Flores, Wichita State University.

The Board turned the meeting over to Pat Hartman from NASBA for a presentation on NASBA's role in supporting the CPA career path; the Center for the Public Trust; CPA Examination Services; the National Candidate Database; the Accountancy Licensing Library; the National Registry for CPE providers; discussion of the application process; and the score release process.

James Suh from NASBA then gave a presentation on the CPA Examination and trends; data collection and output; hours to sit for the CPA exam by jurisdiction; and skill/content area and survey.

Following the NASBA presentation, a general discussion was had relative to requirements to sit for the exam; foreign candidate transcript evaluations; requests for waivers; and online colleges and courses.

Ms. Mitchell thanked all of the participants who attended the meeting and Ms. Somers followed her indicating that there was currently no set schedule for the Educational Task Force to meet; however, a quarterly basis is being considered, or as the need may arise.

## **7. ADJOURN**

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

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