

**MINUTES OF THE KANSAS BOARD OF ACCOUNTANCY  
AUGUST 28, 2009  
9:00 AM VIA TELECONFERENCE**

**1. ADMINISTRATIVE MATTERS:**

**A. CALL TO ORDER:**

Jeffrey A. Leiserowitz, CPA, Chair, called the meeting to order. Board members in attendance via telephone were Mr. Leiserowitz; Paul Allen, CPA; Patricia O'Sullivan, Public Member; Virginia Powell, CPA; Kent Smoll, CPA; and Rodney Van Norden, CPA. Also in attendance via telephone were Susan Somers, Executive Director; Darin Conklin, General Counsel to the Board; Mary MacBain and Teresa Keating, Kansas Society of CPAs; and Joyce Schartz, Public Accountants Association.

**B-1. CONSENT CALENDAR:**

The Board reviewed the minutes of the July 31, 2009 meeting. Ms. Powell moved and Mr. Van Norden seconded to approve. Upon a vote, the motion carried.

The Board reviewed the list of reciprocity certificates/permits to practice; practice by notification; and firms. Mr. Van Norden moved, and Ms. O'Sullivan seconded to approve. Upon a vote, the motion carried.

The Board reviewed the FY 2009 financials. Mr. Van Norden moved and Ms. O'Sullivan seconded, to approve. Upon a vote, the motion carried/

**2. CPE/PERMIT TO PRACTICE/PEER REVIEW/FIRM REGISTRATIONS:**

A. The Board reviewed the list of Peer Reviews due and in process. Mr. Van Norden moved, and Mr. Smoll seconded that in the case of firms not timely complying with Peer Review, unless otherwise warranted, a "warning" letter would be sent notifying them that if they did not provide the Peer Review letter of completion or "in process" letter within thirty days from the date of the letter, a Summary Order of Suspension and imposition of a fine would be issued. If the firm complied within the thirty days, no disciplinary action would be taken. If the firm did not comply within the thirty days, the Summary Order of Suspension and Fine would be issued. For those firms who have received a second "warning" letter, should the firm fail to comply again, a Summary Order would be issued without a warning letter. Upon a vote, the motion carried. The Board also set the next due dates for Peer Review letters of completion or additional "in process"

letters to be October 23, 2009 and December 4, 2009, unless otherwise warranted. Upon a vote, the motion carried.

B. The Board reviewed requests for course waivers from potential exam candidates:

1. Adrian Webb: Mr. Allen moved and Ms. Powell seconded to grant the waiver based upon the information provided. Upon a vote, the motion carried, with Mr. Leiserowitz and Mr. Smoll voting no.

2. Sean Rathman: Mr. Allen moved and Mr. Van Norden seconded to deny the request for lack of good cause. Upon a vote, the motion carried.

3. Ryan Channell: Ms. Powell moved and Mr. Smoll moved to deny the request for lack of good cause. Upon a vote, the motion carried.

C. The Board reviewed the Peer Review Oversight Report prepared by Jay Cooper. Mr. Smoll moved and Mr. Van Norden seconded, to approve the report. Ms. Somers indicated that the KSCPA had requested permission to publish the Report on their webpage and in their newsletter. The Board approved the request.

D. The Board reviewed a request from Lyndon Vix, Chair of the Wichita Bar Association's Unauthorized Practice of Law Committee relative to their belief that some accountants were unlawfully engaged in the practice of law and inquiring as to whether the Board had ever addressed the matter. After discussion, the Board instructed Mr. Conklin to correspond with Mr. Vix and communicate that the Board had not addressed this matter in the past and that the Board was of the opinion that the Attorney General might best be suited to address the issue of the unauthorized practice of law.

E. The Board reviewed a request of name change from Bartlett Settle & Edgerle. After review, Mr. Allen moved and Ms. O'Sullivan seconded, to approve the proposed name of name. Upon a vote, the motion carried.

### **3. OTHER:**

A. The Board reviewed a Mutual Recognition Agreement entered into by NASBA and the AICPA with the New Zealand Institute of Chartered Accountants, which grants full reciprocity to New Zealand CAs, and in turn, if accepted by the Board, would grant full reciprocity for Kansas CPAs to New Zealand. The Board has adopted similar agreements with the Institute of Chartered Accountants in Ireland, the Canadian Institute of Chartered Accountants, the Institute of Chartered Accountants in Australia, and the Instituto Mexicano de Contadores Publicos. After discussion, Ms. Powell moved and Mr. Smoll seconded to accept the agreement. Upon a vote, the motion carried.

B. The Board had a general discussion concerning online courses taken by potential CPA exam candidates and the issue of passing grades. The Board instructed Ms. Somers to initiate a quick poll of the other Boards of Accountancy inquiring as to whether or not they had a limit on the number of online courses a potential CPA exam candidate could take, and whether or not they define a passing grade.

**4. ADJOURN:**

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

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