

**MINUTES OF THE KANSAS BOARD OF ACCOUNTANCY  
DECEMBER 11, 2009  
9:00 AM, LONDON STATE OFFICE BUILDING  
TOPEKA, KS**

**1. ADMINISTRATIVE MATTERS:**

**A. CALL TO ORDER:**

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

**B-1. CONSENT CALENDAR:**

The Board reviewed the items contained in the Consent Calendar. Ms. Powell moved and Ms. O'Sullivan seconded to approve. Upon a vote, the motion carried.

**2. CPE/PERMIT TO PRACTICE/PEER REVIEW/FIRMR EGISTRATIONS:**

A. The Board reviewed the list of Peer Reviews due and in process. Ms. Powell moved, and Mr. Bottenberg 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 date for Peer Review letters of completion or additional "in process" letters to be April 23, 2010, unless otherwise warranted. Upon a vote, the motion carried.

B. Ms. Somers reported that at the last meeting Guy Martin had requested an extension of his Peer Review to October 15, 2009, which was denied based upon information that he had not complied with his requested extension date of October 15, 2009 in submitting his Peer Review documents to the Kansas Society of CPAs. It was learned after the meeting, however, that he had complied with the date. Therefore, upon motion of Ms. Powell, and seconded by Ms. O'Sullivan, the Board rescinded the motion to deny from the previous meeting. Upon a vote, the motion carried.

### 3. HEARINGS:

**A. MARJORY BAUER CONSENT ORDER:** Ms. O'Sullivan recused herself from this matter. Ms. Bauer appeared before the Board for approval of a Consent Order entered into for practicing without a permit which required her to appear before the Board, pay a fine in the amount of \$500 and submit proof of completion of the AICPA Comprehensive Ethics exam. After discussion, Mr. Bottenberg moved and Ms. Powell seconded for the Board to go into executive session to deliberate the matter for ten minutes. Upon a vote, the motion carried.

When the Board reconvened, Ms. Powell moved and Mr. Smoll seconded to accept the Consent Order. Upon a vote, the motion carried, with Ms. O'Sullivan not participating.

**B. CHRISTINA CLINE CONSENT ORDER:** Mr. Van Norden, Mr. Allen, and Ms. O'Sullivan recused themselves from this matter. Ms. Cline appeared via telephone before the Board for approval of a Consent Order entered into for failure to maintain the requirements to obtain a permit to practice as a result of being chosen for CPE audit, which required her to appear before the Board, pay a fine in the amount of \$250.00 and obtain an additional 17 hours of CPE. After discussion, Mr. Bottenberg moved and Mr. Smoll seconded to approve the Consent Order. Upon a vote, the motion carried, with Mr. Van Norden, Mr. Allen and Ms. O'Sullivan not participating.

**C. RAYMOND MEYER CONSENT ORDER:** Mr. Leiserowitz and Ms. O'Sullivan recused themselves from this matter. Mr. Meyer appeared in person and with counsel, Mark McFarland on behalf of Joel Krieger, for approval of a Consent Order entered into for failure to timely file his personal tax returns and failure to file and pay taxes collected on behalf of others, which required him to appear before the Board, pay a fine in the amount of \$250.00, and complete the AICPA Comprehensive Ethics exam. After discussion, Mr. Smoll moved and Mr. Allen seconded, to approve the Consent Order, with Mr. Leiserowitz and Ms. O'Sullivan not participating.

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**D. BRENT MILLER CONSENT ORDER:** Ms. O'Sullivan recused herself from this matter. Mr. Miller appeared in person before the Board for approval of a Consent Order entered into for failure to maintain the requirements to obtain a permit to practice as a result of being chosen for CPE audit, which required him to appear before the Board, pay a fine in the amount of \$250.00; obtain 17 hours of CPE; and complete the AICPA Comprehensive Ethics exam. After discussion, Mr. Allen moved, and Mr. Van Norden seconded to approve. Upon a vote, the motion carried, with Ms. O'Sullivan not participating.

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**E. BRADLEY FUNK DISCIPLINARY HEARING:** Ms. O'Sullivan recused herself from this matter. Before the hearing commenced, Mr. Speed, disciplinary counsel, requested a recess in order for Ms. O'Sullivan, Ms. Somers, himself and Mr. Funk to work on a possible agreement in the matter. Mr. Smoll moved and Ms. Powell seconded for the Board to recess for 20 minutes. Upon, a vote, the motion carried, with Ms. O'Sullivan not participating.

When the Board reconvened, Mr. Smoll moved and Mr. Van Norden seconded for the Board to extend the recess for ten minutes. Upon a vote, the motion carried, with Ms. O'Sullivan not participating.

When the Board came back into session, the disciplinary hearing commenced with Mr. Funk stipulating to the facts and exhibits contained in the Petition. Mr. Funk's certificate and permit are currently under suspension for failure to cooperate with the Board in an investigation and he had previously been assessed a fine in the amount of \$250.00, which had not been paid. After discussion, Mr. Van Norden moved and Mr. Bottenberg seconded, for the Board to go into executive session for fifteen minutes to deliberate the matter.

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When the Board reconvened, Mr. Allen moved and Mr. Bottenberg seconded that Mr. Funk had violated the Kansas laws as set forth in Counts 1-5 contained in the Petition; however, due to mitigating circumstances, the Board agreed to continue the suspension of Mr. Funk's certificate and permit for no less than six months, at which time Mr. Funk can come before the Board to demonstrate that he has behaved in a professional manner; and further, that he pay the \$250.00 fine that was originally imposed for failure to cooperate with a Board investigation. Upon a vote, the motion carried, with Ms. O'Sullivan not participating. In addition, the Board requested that Mr. Conklin send a letter along with the Final Order setting forth the Vakas factors that are considered by the Board when a person requests reinstatement.

**4. OTHER:**

a. Mr. Van Norden moved and Mr. Bottenberg seconded, for the Board to go into executive session for thirty minutes for attorney/client privilege as it pertains to CPE providers. Upon a vote, the motion carried.

When the Board reconvened, the Board instructed Mr. Leiserowitz to write a letter of inquiry to Bradley Burnett concerning his qualifications as a course provider in Kansas.

**5. ADJOURN**

There being no further business to come before the Board, upon a motion of Mr. Van Norden, seconded by Mr. Powell, the meeting adjourned. Upon a vote, the motion carried.

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

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