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# TICKS & TIES

[www.ksboa.org](http://www.ksboa.org)

May 2016

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### Scheduled Board Meetings

June 24, 2016  
July 29, 2016  
August 26, 2016  
October 28, 2016  
December 9, 2016

Unless otherwise noted, the Board meetings are held at the Board office, Landon State Office Building, 900 SW Jackson, Ste. 556A, Topeka, KS.

### Board Members

Rodney Van Norden, Chair  
Denise Denning, Vice-Chair  
T. C. Anderson, Public Member  
John Helms, CPA  
Mike Marsh, CPA  
Kathy Mitchell, CPA  
Patricia O'Sullivan, Public Member

*Please direct all communications to Board members to the KSBOA office.*

### Board Staff

Susan Somers, Executive Director  
[susan.somers@ks.gov](mailto:susan.somers@ks.gov)

Dixie Freeman, Admin. Officer  
[dixie.freeman@ks.gov](mailto:dixie.freeman@ks.gov)

Carol Baldwin, Admin. Professional  
[carol.s.baldwin@ks.gov](mailto:carol.s.baldwin@ks.gov)

### Notice of Change of Address/Employer

Pursuant to K.A.R. 74-5-408, certified public accountants are to notify the Board within 30 days of any change in home address and/or employer. Also, please notify us of any change of email address.

Ticks & Ties is the official publication of the Kansas Board of Accountancy.

## FROM THE EXECUTIVE DIRECTOR

Welcome to the Kansas Board of Accountancy's first edition of its electronic Newsletter "Ticks & Ties"! We are pleased to offer this service and hope that it will be informative and useful to you! As always, if you have any questions, please contact the Board office at 785-296-2162, or by email at [ksboa@ks.gov](mailto:ksboa@ks.gov). Also, please visit our website, [www.ksboa.org](http://www.ksboa.org) where we continually post new information!



*Susan Somers*

Executive Director

## PERMIT RENEWAL/CPE AUDIT FAQs

Applications for permits slated for renewal will be mailed to the permit holder by the Board on or around the first of June. Applicants may renew by paper or online; however, there are certain restrictions for online renewals. Those restrictions are included in the permit renewal instructions that accompany the application form or reflected online. Below are some FAQ's that cover the requirements for permit renewals:

- 1. What are the CPE requirements to renew my permit?** For those who are renewing an initial or reinstated permit, the number of pro-rated hours of CPE required for renewal are shown in the CPE Data Box on the permit renewal form. For all others, the requirement is 80 hours of CPE to be obtained within the renewal period. Regardless of the number of CPE hours required for renewal, 2 of those hours must be in ethics that directly relate to the practice of certified public accountancy. Ethics courses are defined in K.A.R. 74-4-7(a)(2). CIRCULAR 230 DOES NOT QUALIFY FOR ETHICS IN KANSAS. IT MAY, HOWEVER, BE USED TOWARD THE OVERALL CPE REQUIREMENT. Further, a person may not claim in support of permit renewal, CPE hours that have not yet been completed, or for which they do not possess certificates of attendance/completion when submitting their renewal application. Remember that all CPE hours claimed must be in accounting, auditing or related areas and comply in all respects with the regulations, including without limitation, K.A.R. 74-4-7, K.A.R. 74-4-8 and K.A.R. 74-4-9.
- 2. What happens if I do not obtain all of my required CPE during the renewal period, or I haven't taken an acceptable ethics course within the renewal period?** Failure to meet the CPE requirements for renewal during the renewal period may result in disciplinary action pursuant to K.S.A. 1-311 and an automatic penalty of 8 additional hours of CPE, which must be obtained before a person may renew their permit.

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# PERMIT RENEWAL/CPE AUDIT FAQs

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- 3. How do I report my CPE hours?** In the CPE Data Box on the paper renewal form, or online, you will be asked to enter the number of CPE credits obtained during the renewal period. This is where you will indicate the number of CPE hours completed, to include the 2 hours of ethics. Do not include any carry forward hours in this total. If you obtained any of the CPE hours after the June 30 expiration date of your permit, you will indicate those hours on a separate line. Remember that you may not renew your permit until you have obtained all of your CPE hours, to include any penalty hours assessed pursuant to K.A.R. 74-4-7(f).
- 4. What about carry forward hours—are they allowed?** Yes. Up to 20 hours of carry forward CPE hours may be credited for the next renewal period. Any carry forward hours from the previous renewal period will be reflected in the CPE Data Box on the permit renewal form.
- 5. What is the CPE reporting period for my permit renewal?** July 1 of the renewal year to June 30 of the expiration year.
- 6. Does Kansas have specific CPE requirements for accounting and attest?** No. However, all CPE must be in accounting, auditing or related areas. The only specific CPE course requirement is 2 hours of ethics.
- 7. What are the requirements for self-study and/or webinar (group internet courses)?** These type of courses must meet one of the following three requirements: (1) sponsored through the AICPA; (2) sponsored through a state CPA Society; or (3) be approved by NASBA for the specific type of delivery method at issue.
- 8. Is there a limit on the number of self-study or webinar hours?** No.
- 9. What about instructor/preparation hours? May they be claimed, and if so, how much?** Hours devoted to actual preparation time by an instructor, discussion leader, or speaker for formal programs shall be computed at a maximum of up to twice the number of CPE credits that a participant would be entitled to receive, in addition to the time for presentation, but only to the extent that such hours contribute to the professional competence of the applicant. Repeated presentations of the same course shall not be counted unless it is demonstrated that the program content involved was substantially changed and the change required significant additional study or research. Hours served as an instructor or discussion leader or speaker, to include preparation, are limited to 50% of the total number of hours of CPE required for permit renewal.



- 10. What about personal development hours?** May they be claimed, and if so, how much? Hours from programs in personal development shall not exceed 30% of the total number of CPE hours required for permit renewal. Personal development courses are defined as courses that deal with self-management and self-improvement both inside and outside of the business environment, shall be limited to courses on communication, leadership, character development, dealing effectively with others, interviewing, counseling, career planning, emotional growth and learning, and social interactions and relationships.
- 11. What if I am chosen for audit of my CPE?** If chosen for audit of your CPE, you will be notified, either at the time you renew online or after your paper renewal application has been processed. You will have 30 days to provide the Board with proof of the CPE hours claimed (K.A.R. 74-4-9). You will be required to provide a completed CPE Report Form (which is available in pdf and excel format on the Board's webpage) as well as copies of certificates of attendance/completion for all CPE hours claimed. If claiming hours taken at a college for semester credit, a copy of an official transcript is required. For in-house courses claimed, a copy of the sign-in sheets reflecting the topic of the course, the presenter of the course, the length of time of the course, as well as an outline of the course is required, unless the firm issues an official certificate of attendance.

If you have any questions concerning your permit renewal, please call the Board office at 785-296-2162.

# FIRM REGISTRATION, NAMES & OWNERSHIP FAQs

The Board has on occasion observed that certain firms are not properly registered with the Board; are using firm names that do not comply with Kansas law; or may have an ownership structure that does not comply with Kansas law. Following are FAQs concerning firms.

## 1. Must I register my firm?

- a. A firm with an office in Kansas or that performs or offers to perform attest services for a client in Kansas must register with the Board. CPA firms that neither have an office in Kansas nor perform or offer to perform attest services for a Kansas client (attest services are defined in K.S.A. 1-321(d)) are not required to register with the Board, provided that the firm otherwise qualifies for exemption from registration pursuant to K.S.A. 1-308(c).
- b. An individual functioning as a sole practitioner that issues reports subject to peer review, is a firm and must register as such with the Board if he or she has an office in Kansas, performs or offers to perform attest services for a Kansas client or is not otherwise exempt from registration pursuant to K.S.A. 1-308(c)
- c. A CPA who owns a firm through which he or she provides services to the public as a CPA, i.e. an LLP, LLC, general corporation, professional corporation (association) or partnership, must register that firm with the Board as required by K.S.A. 1-308, regardless of whether or not the entity name includes the CPA's name, or constitutes a fictitious name. Before registering with the Secretary of State, a firm should first register with the Board of Accountancy to ensure that the name of the firm complies with state law.

## 2. How often do I renew my firm registration?

Annually by December 31.

## 3. Are there any restrictions on the content and use of a firm name?

Yes. A CPA is not permitted to practice certified public accountancy utilizing or advertising a firm or professional name that is misleading as to the legal form of the firm, the persons who are partners, officers, members, managers or shareholders of the firm or any other matter. See K.S.A. 1-316. Although the Board permits the use of fictitious firm or professional names, the content and use of such names are subject to limitations as further described in K.S.A. 1-316 and K.A.R. 74-5-406. For example, Kansas law limits the use of the terms "& Associate", "& Associates", "Group", "Company", etc. Furthermore, and without limitation, a firm name may not contain the name of an

individual who is neither a present nor a former partner, member, or shareholder of the firm or its predecessor.\* (See information concerning non-CPA ownership below).

## 4. Are non-CPAs allowed to have an ownership in the firm?

Kansas law permits ownership of a firm by a non-CPA, provided that the ownership structure of the firm complies with K.S.A. 1-308, including without limitation, the following requirements:

1. The majority of the firm ownership in terms of equity capital and voting rights must be held by holders of valid licenses to practice as a CPA in some state;
2. Non-CPAs holding firm ownership must be of good moral character and must be natural persons actively participating in the business of the firm, or actively participating in the business of entities, such as partnerships, corporations or other business associations, that are affiliated with the firm.
3. Non-CPAs may not have their name in the firm name.

For more information concerning firm registration, firm names and firm ownership, please contact the Board office.



# RECENT LAW AND REGULATION AMENDMENTS

The following Laws and Regulations have been amended. Below is a brief summary of certain amendments to each of the Laws and Regulations. This summary is not intended to serve as legal advice nor is it a comprehensive review of all changes to the Laws and Regulations. Licensees are encouraged to read and understand the specific laws and regulations applicable to their profession. The full text of the Laws and Regulations may be found on our webpage at [www.ksboa.org](http://www.ksboa.org) Click on the "Laws and Regulations" tab.

## REGULATIONS: EFFECTIVE FEBRUARY 19, 2016:

**K.A.R. 74-1-3:** Amends the definition of "examination window."

**K.A.R. 74-1-4:** Permits a candidate to transfer their examination scores to Kansas and to obtain credit therefor after passing one section of the exam provided that the other requirements of the regulation are fulfilled.

**K.A.R. 74-2-7:** Credits for a CPA exam review course will not count towards educational course requirements as they relate to the "concentration in accounting" courses described in K.A.R. 74-2-7.

**K.A.R. 74-4-8:** Expands the required content for certificates of attendance.

**K.A.R. 74-4-9:** Sets forth the requirements imposed on a person chosen for audit of their continuing professional education credentials and specifies the required content for a valid certificate of attendance/completion.

**K.A.R. 74-5-2:** Updates materials adopted by reference.

**K.A.R. 74-5-2a:** Updates sections adopted by reference found in the code of professional conduct, and defines the term "member" as used in the code of professional conduct.

**K.A.R. 74-5-2b:** A new regulation which clarifies the applicability of the professional standards to individual CPAs, CPA firms and licensed municipal public accountants.

**K.A.R. 74-5-101:** Updates materials adopted by reference.

**K.A.R. 74-5-102:** Amends regulation to clarify that firms shall comply with the code of professional conduct relating to integrity and objectivity.

**K.A.R. 74-5-103:** Amends regulation to clarify that firms shall

comply with the code of professional conduct relating to commissions and referral fees.

**K.A.R. 74-5-104:** Amends regulation to clarify that firms shall comply with the code of professional conduct relating to contingent fees.

**K.A.R. 74-5-201:** Amends regulation to clarify that firms shall comply with the code of professional conduct relating to general standards.

**K.A.R. 74-5-202:** Amends regulation to update materials adopted by reference.

**K.A.R. 74-5-203:** Amends regulation to clarify that firms shall comply with the code of professional conduct relating to accounting principles.

**K.A.R. 74-5-301:** Amends regulation to clarify that firms and licensed municipal public accountants shall not disclose confidential client information without consent of the client.

**K.A.R. 74-5-401:** Amends regulation to clarify that firms are prohibited from committing acts discreditable to the profession.

**K.A.R. 74-5-403:** Amends regulation to clarify that firms shall not advertise in a manner that is false, misleading or deceptive.

**K.A.R. 74-5-405a:** Amends regulation to update materials adopted by reference.

**K.A.R. 74-5-406:** Clarifies the definition of a misleading firm or professional name and amends the definition of a fictitious firm or professional name.

**K.A.R. 74-5-407:** Eliminates the requirement imposed on the Board to send communications by certified mail, and instead authorizes the Board to direct communications to the last known preferred mailing address on file with the Board.

**K.A.R. 74-11-6:** Updates materials adopted by reference.

**K.A.R. 74-11-7:** Requires a firm to provide peer review information, only when applicable.

**K.A.R. 74-15-1:** Updates materials adopted by reference.

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# RECENT LAW AND REGULATION AMENDMENTS

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## LAWS: EFFECTIVE JULY 1, 2016

**K.S.A 1-302a:** Allows a CPA exam candidate to sit for the exam 60 days before meeting the education requirements; provided that the exam applicant provides proof of completion of the education requirements to the Board or examination service within 120 days after sitting for the first section of the examination. If the documents are not received within the 120 day period, the applicant's grades for all sections of the examination may be voided, subject to notice and an opportunity for the applicant to be heard by the Board pursuant to the Kansas Administrative Procedures Act.

**K.S.A 1-307:** Authorizes the Board to issue a certificate by reciprocity premised on any one of the criteria contained in K.S.A. 1-307(a)(1).

**K.S.A. 1-308:** Eliminates reference to "home office".

**K.S.A. 1-311:** Authorizes the Board to deny an application for a permit; strikes reference to "practice by notification" which ceased to exist in November of 2009; and authorizes the Board to impose discipline against individuals based on federal and state agency action even where such action didn't result in the imposition of a suspension or revocation.

**K.S.A. 1-312:** Authorizes the Board to impose discipline against firms based on federal and state agency action even where such action didn't result in the imposition of a suspension or revocation.

**K.S.A. 1-321:** Amends the definition of "attest" in a manner consistent with applicable professional standards.

**K.S.A. 1-322:** Eliminates the reference to "practice by notification" as referenced above in K.S.A. 1-311; and eliminates reference to "home office".

## DISCIPLINARY ACTIONS

Below is a listing of disciplinary actions taken by the Board since July of 2014. Information concerning these and other actions previously taken by the Board may be found on the Board's website under the link "Board Meeting Dates, Agendas & Minutes", or by contacting the Board office at 785-296-2162.

### JULY 2014:

**DONALD G. SAYLER CONSENT AGREEMENT AND FINAL ORDER:** Practicing without a permit. Appearance before the Board; payment of a fine and costs. Application for permit granted.

**DALE JOSHUA SNELL CONSENT AGREEMENT AND FINAL ORDER:** Failure to possess proof of attendance or completion of CPE hours claimed in support of permit renewal. Appearance before the Board; payment of a fine and costs; and verification of completion of CPE.

**DOUGLAS E. STRUBBE CONSENT AGREEMENT AND FINAL ORDER:** 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. Appearance before the Board; payment of a fine and costs; proof of filing of personal tax returns for 5 years; proof of filing tax returns for each business entity for which he is responsible for 5 years, if applicable; proof of timely payment of sales taxes collected on behalf of others for 5 years, if applicable.

Application for permit granted.

### AUGUST 2014:

**MARK EVAN DODDS & SNAP ACCOUNTING, LLC CONSENT AGREEMENT AND FINAL ORDER:** Practicing under a misleading name and conduct reflecting adversely on his fitness to practice certified public accountancy. Appearance before the Board; payment of a fine and costs. Application for firm registration granted.

**LYNN A. FOUNTAIN STIPULATION AND CONSENT ORDER:** Use of a firm or fictitious professional name to engage in the practice without a valid firm registration. Payment of a fine and costs; notification to third parties to refrain from publishing material that references the name Fountain GRC Services, LLC, Fountain GRC, LLC or any other fictitious name; and a prohibition against engaging in the practice of certified public accountancy in Kansas utilizing non-registered firm names or fictitious professional names.

### OCTOBER 2014:

**JENNIFER LYNN CALLAHAN FINAL ORDER:** Failure to respond to the Board's request for verification of CPE claimed for permit renewal and failure to cooperate. Payment of a fine and costs.

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# DISCIPLINARY ACTIONS

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## DECEMBER 2014:

**MARK EVAN DODDS CONSENT AGREEMENT AND FINAL ORDER:** Failure to comply with a Board Order. Payment of a fine and costs.

**SEAN D. GOODALE CONSENT AGREEMENT AND FINAL ORDER:** Failure to provide adequate documentation of the CPE hours claimed for permit renewal. Appearance before the Board; payment of a fine and costs; and completion of CPE hours.

**RON BOSS STIPULATION AND CONSENT ORDER:** Practicing without a valid permit to practice and firm registration. Appearance before the Board; payment of a fine and costs; completion of the AICPA Ethics Exam. Application for permit was granted.

**DEBORAH MIKOLEIT STIPULATION AND CONSENT ORDER:** Failure to comply with professional compilation standards and unlawfully performing services through an entity not registered with the Board. Appearance before the Board; payment of a fine and costs; completion of CPE; and completion of the AICPA Comprehensive Ethics Exam.

**KEITH L. ZACHARIASEN FINAL ORDER:** Dishonesty in obtaining renewal of permit; failure to maintain the requirements for renewal of a permit; conduct reflecting adversely on his fitness to practice. Revocation of permit to practice; suspension of his CPA certificate for two years; payment of a fine and costs.

**RHONDA SUE GODDARD FINAL ORDER:** Failure to maintain documentation relative to CPE, failure to maintain requirements for renewal of a permit. Payment of a fine and costs; completion of CPE hours; and completion of the AICPA Comprehensive Ethics -Exam.

**ROBERT M. PURINTON ORDER OF SURRENDER & CANCELLATION:** Petition for Discipline filed by the Board alleging fraud, dishonesty and deceit in obtaining a permit to practice; dishonesty fraud or gross negligence in the practice; willful violation of the rules of professional conduct; commission of fraudulent acts while holding a Kansas CPA certificate; and conduct reflecting adversely on fitness to practice certified public accountancy. In lieu of disciplinary hearing, Respondent voluntarily surrendered his CPA certificate; payment of a fine and costs.

## JANUARY 2015:

**JOHN EDWARD OWEN CONSENT AGREEMENT AND FINAL ORDER:** Practicing without a permit. Appearance before the Board; payment of a fine and costs; application for permit granted.

**NATHAN A. JONES CONSENT AGREEMENT AND FINAL ORDER:** Practicing without a permit and certificate. Appearance before the Board; payment of a fine and costs; application for permit and certificate by reciprocity granted.

**KYLE W. HEINCKER CONSENT AGREEMENT AND FINAL ORDER:** Practicing without a permit. Appearance before the Board; payment of a fine and costs; application for permit granted.

**FRANK PAUL SALERNO AND ARNONE, SALERNO & COMPANY, P.A. CONSENT AGREEMENT AND FINAL ORDER:** Failure to comply with applicable professional standards by individual and firm; conduct reflecting adversely on fitness to practice certified public accountancy by individual; use of misleading firm name. Appearance before the Board; payment of costs; preissuance reviews of all attest reports until further Order of the Board and correction of information relative to firm name.

**SUSAN DONOHUE CONSENT AGREEMENT AND FINAL ORDER:** Failure to timely file personal and firm tax returns. Appearance before the Board; payment of a fine and costs; proof of timely filing of personal and firm tax returns for 5 years; application for permit granted.

**MICHELE A. HERZOG AND HERZOG FINANCIAL SOLUTIONS, LLC CONSENT AGREEMENT AND FINAL ORDER:** Practicing without a valid certificate, permit to practice and firm registration. Appearance before the Board; payment of a fine and costs; completion of the AICPA Comprehensive Ethics Exam; application for certificate, permit and firm registration granted.

**TAMMY L. MANN CPA, P.A., CONSENT AGREEMENT AND FINAL ORDER:** Practicing without a valid firm registration. Appearance before the Board; payment of a fine and costs; application for firm registration granted.

**KEVAN D. ACORD AND PHILIP C. GROWNEY STIPULATION AND CONSENT ORDER:** Compliance with code of professional conduct and activities reflecting adversely on fitness to practice certified public accountancy. The Stipulation and

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# DISCIPLINARY ACTIONS

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Consent Order provides in part that there are reasonable grounds to conclude that violations of the Accountancy Act occurred and noted Respondents' denial of the allegations of unlawful conduct. Appearance before the Board; payment of a fine and costs.

## **MAY 2015:**

**DAVID FREISNER CONSENT AGREEMENT AND FINAL ORDER:** Practicing without a permit. Appearance before the Board; payment of a fine and costs; application for permit granted.

**MILES HUTCHINSON CONSENT AGREEMENT AND FINAL ORDER:** Practicing without a permit. Appearance before the Board; payment of a fine and costs; modification of marketing materials to comply with Kansas law; and completion of the AICPA Comprehensive Ethics Exam.

**ROBERT E. LETTERMAN AND LETTERMAN & CO., P.C. CONSENT AGREEMENT AND FINAL ORDER:** Non-compliance with professional standards. Appearance before the Board; preissuance review of all attest reports until further Order of the Board; payment of costs.

**TROY RENKEMEYER FINAL ORDER:** Willful violation of a rule of professional conduct relating to acts discreditable to his profession; commission of fraudulent acts while holding a Kansas certificate; and conduct reflecting adversely on fitness to practice certified public accountancy. Denial of application for renewal of permit; suspension of CPA certificate for one year and payment of costs.

**CONSENT AGREEMENTS AND FINAL ORDERS REGARDING INFORMATION SUBMITTED TO THE BOARD BY THE UNITED STATES DEPARTMENT OF LABOR REGARDING FIRMS WHO ISSUED EMPLOYEE BENEFIT PLAN AUDITS FOR KANSAS CLIENTS WITHOUT A PROPER FIRM REGISTRATION. ALL RESULTED IN PAYMENT OF A FINE PLUS COSTS.**

**COULTER & JUSTUS, KNOXVILLE, TN.  
HAMILTON & ASSOCIATES, OKLAHOMA CITY, OK  
LEGACY PROFESSIONALS, LLP, CHICAGO, IL  
STEVEN T. OSBORNE, CPA, KANSAS CITY MO  
REILLY PENNER & BENTON, LLP, MILWAUKEE, WI  
CASEY J. RUSSELL, CPA, INC., OKLAHOMA CITY, OK  
SCOTT SKIBBIE, INC., FRANKLIN, TN  
SMITH & HOWARD, ATLANTA, GA**

## **JUNE 2015:**

**CHEARIE A. DONALDSON AND ACT III CONSENT AGREEMENT AND FINAL ORDER:** Failure to timely file her personal tax returns; failure to timely pay withholding taxes; failure to disclose the untimely filing and untimely payments on her firm and permit renewal applications. Appearance before the Board; payment of a fine and costs; voluntary surrender of her permit, which is treated as a revocation by the Board, and revocation of her firm registration.

**AMY GOODE & MERIDIAN BUSINESS SERVICES, LLC CONSENT AGREEMENT AND FINAL ORDER:** Failure to comply with applicable professional standards and conduct reflecting adversely on fitness to practice certified public accountancy. Appearance before the Board; payment of costs; shall not perform or offer to perform attest services without prior approval by the Board.

**JULIE DRAKE, RICHARD S. DRAKE, DRAKE CPA GROUP, P.A., STIPULATION AND CONSENT ORDER:** Failure to include an ERISA audit on the engagement list provided in Peer Review, resulting in a false representation and the Peer Review being recalled. Appearance before the Board; surrender of Mr. Drake's certificate and permit in lieu of additional disciplinary action; Ms. Drake to take the AICPA Comprehensive Ethics Exam; payment of a fine and costs.

**JEFFREY L. LUCKE AND LUCKE & ASSOCIATES, CPAS, LC, STIPULATION AND CONSENT ORDER:** Failure to include an ERISA audit on the engagement list provided in Peer Review, resulting in a false representation and the Peer Review being recalled, and failure to comply with applicable professional standards. Appearance before the Board; completion of the AICPA Comprehensive Ethics Exam; payment of a fine and costs; post issuance and preissuance reviews of all attest work until further Order of the Board.

## **JULY 2015:**

**COLVIN JAY LARUE FINAL ORDER:** Practice without a permit and violation of Board order. Suspension of certificate for one year; suspension of permit to practice for no less than one year; payment of a fine and costs.

**D & D TAX, INC. CONSENT AGREEMENT AND FINAL ORDER:** Practicing without a firm registration. Appearance before the Board; payment of a fine and costs; application for firm

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# DISCIPLINARY ACTIONS

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registration is granted.

## **R. DOUGLAS DEFRAIN STIPULATION AND CONSENT ORDER:**

Willful violation of a rule of professional conduct relative to the confidentiality of client information. Appearance before the Board; payment of a fine and costs.

## **BRIAN MILLION STIPULATION AND CONSENT ORDER:**

Failure to register his firm and willful violation of a rule of professional conduct relative to the confidentiality of client information. Appearance before the Board; payment of a fine and costs.

## **AUGUST 2015:**

### **BACK NINE CPAS, LLC CONSENT AGREEMENT AND FINAL ORDER:**

Practicing without a firm registration. Appearance before the Board by Grant and Michelle Wiens as representatives of the firm; payment of a fine and costs. Application for firm registration is granted.

### **CALLAHAN TAX & ACCOUNTING, LLC CONSENT AGREEMENT AND FINAL ORDER:**

Practicing without a firm registration. Appearance before the Board; payment of a fine and costs. Application for firm registration is granted.

### **GEORGE TAX & CONSULTING, LLC CONSENT AGREEMENT AND FINAL ORDER:**

Practicing without a firm registration. Appearance before the Board; payment of a fine and costs. Application for firm registration is granted.

### **LEZLEE L. HERYFORD, CPA, LLC CONSENT AGREEMENT AND FINAL ORDER:**

Practicing without a firm registration. Appearance before the Board; payment of a fine and costs. Application for firm registration is granted.

### **AEMURPHY CONSULTING SERVICES, LLC CONSENT AGREEMENT AND FINAL ORDER:**

Practicing without a firm registration. Appearance before the Board; payment of a fine and costs.

### **BRADY ROTHROCK CONSENT AGREEMENT AND FINAL ORDER:**

Failure to maintain the requirements for renewal of a permit arising from an audit of CPE claimed for his permit renewal. Appearance before the Board; payment of a fine and costs; and completion of CPE hours.

### **DEBORAH WARNER, CPA AND DEBORAH WARNER, CPA, LLC CONSENT AGREEMENT AND FINAL ORDER:**

Failure to comply with applicable professional standards. Appearance before the Board; payment of costs; may not provide any attest or compilation services without prior written approval from the Board.

### **PETER NEWMAN, CPA AND PETER NEWMAN, CPA, CHARTERED STIPULATION AND CONSENT ORDER:**

Failure to disclose a CPA employee on firm registrations; allowing others who did not have a Kansas permit to practice to hold out as CPAs while working for his firm; and allowing independent contractors access to confidential client information without the consent of the client. Appearance before the Board; payment of a fine and costs.

### **LYLE GUGLER STIPULATION AND CONSENT ORDER:**

Holding out, performing and offering to perform services without a permit to practice. Appearance before the Board; payment of a fine and costs.

### **ALLAN BLOCK STIPULATION AND CONSENT ORDER:**

Holding out, performing and offering to perform services without a permit to practice. Appearance before the Board; payment of a fine and costs.

## **OCTOBER 2015:**

### **MATTHEW J. GEYER CONSENT AGREEMENT AND FINAL ORDER:**

Failure to maintain compliance with the requirements for renewal of his permit arising from an audit of CPE claimed for his permit renewal. Appearance before the Board; payment of a fine and costs; completion of CPE hours.

### **NANCY L. TOELKES CONSENT AGREEMENT AND FINAL ORDER:**

Practicing without a valid permit to practice and failure to timely notify Board of address change. Appearance before the Board; payment of a fine and costs. Application for permit granted.

### **BENJAMIN M. GILES FINAL ORDER:**

Suspension of his permit to practice for one year; payment of a fine and costs for fraud, dishonesty and deceit in obtaining a permit to practice; failure to timely file personal tax returns; willful violation of a rule of professional conduct; conduct reflecting adversely on fitness to practice certified public accountancy.

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# DISCIPLINARY ACTIONS

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## DECEMBER 2015:

**MELODY CURNUTT CONSENT AGREEMENT AND FINAL ORDER:** Practicing without a valid permit to practice. Appearance before the Board; payment of costs. Application for permit granted.

**BARRY L. FISHER CONSENT AGREEMENT AND FINAL ORDER:** Failure to maintain compliance with the requirements for renewal of his permit arising from an audit of the CPE claimed for his permit renewal. Appearance before the Board; payment of a fine and costs; completion of CPE hours; and completion of the AICPA Comprehensive Ethics Exam.

**ANDREW HINRICHS STIPULATION AND CONSENT ORDER:** Failure to timely comply with the Board's request for information relative to the CPE claimed for his permit renewal. Appearance before the Board; payment of a fine and costs.

**JOSEPH M. KESSINGER AND KESSINGER COMPANY, LLC CONSENT AGREEMENT AND FINAL ORDER:** Practicing without a firm registration. Appearance before the Board; payment of a fine and costs.

**JAMES M. LONG, CPA AND KARLIN & LONG, LLC CONSENT AGREEMENT AND FINAL ORDER:** Failure to comply with applicable professional standards. Appearance before the Board; payment of a fine and costs.

**CAROL L. MAHLER AND MAHLER ACCOUNTING CHARTERED FINAL ORDER:** Failure to timely file tax returns; failure to timely cooperate with investigation; willful violation of a rule of professional conduct; conduct reflecting adversely on her fitness to practice certified public accountancy; firm's willful violation of a rule of professional conduct, specifically, failure to timely file tax returns.

**TIMOTHY P. FITZGERALD FINAL ORDER:** Revocation of CPA certificate; payment of a fine and costs for willful violation of a rule of professional conduct; commission of a felony; performance of a fraudulent act while holding a CPA certificate; and conduct reflecting adversely on his fitness to practice certified public accountancy.

## JANUARY 2016:

**LESLIE J. MATHEWS CONSENT AGREEMENT AND FINAL ORDER:** Practicing without a valid permit to practice. Appearance before the Board; payment of a fine and costs. Application for permit granted.

**PATRICK ROBINSON STIPULATION AND CONSENT ORDER:** Failure to maintain compliance with the requirements for renewal of his permit arising from an audit of the CPE claimed for his permit renewal. Appearance before the Board; payment of a fine and costs; voluntary surrender of his CPA certificate and permit, which is treated as a revocation by the Board.

**BION C. OSTRANDER CONSENT AGREEMENT AND FINAL ORDER:** Practicing without a valid permit to practice. Appearance before the Board; payment of a fine and costs; completion of AICPA Comprehensive Ethics Exam.

## SUMMARY ORDERS OF REVOCATION ISSUED BY THE BOARD WHICH WERE NOT APPEALED AND THEREFORE ARE FINAL ORDERS:

### SEPTEMBER 2015:

**ALLEN ALA, ARKANSAS CITY, KS:** Revocation of CPA certificate; payment of a fine and costs for practicing without a permit; and for failure to comply with a Board order.

### DECEMBER 2015:

**GREGORY S. LONG AND GREGORY S. LONG, CPA, PA:** Revocation of CPA certificate, permit and firm registration; and payment of a fine and costs for willful violation of a rule or professional conduct; violation of a Board order; conduct reflecting adversely on fitness to practice; and failure to meet the requirements for firm registration.

**TAMMY MANN AND TAMMY MANN, CPA, PA:** Revocation of CPA certificate, permit and firm registration; payment of a fine and costs for violation of the accountancy act; willful violation of a rule of professional conduct; conduct reflecting adversely on fitness to practice and failure to meet the requirements for firm registration.