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TICKS & TIES

www.ksboa.org

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Scheduled Board Meetings

October 28, 2016
December 9, 2016
January 20, 2017* Room 509

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

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

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

Board Staff

Susan Somers, Executive Director
susan.somers@ks.gov

Carol Baldwin
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Dixie Freeman
dixie.freeman@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

Happy Fall! It's hard to believe that we are winding down 2016 and getting ready for 2017! As always, we hope that our Newsletter is informative and useful to you. If you have any questions, please contact us at 785-296-2162, or by email at ksboa@ks.gov.

Susan Somers
Executive Director



IT'S FIRM RENEWAL TIME!

Firm renewals will be mailed out the first of November, and are due to be filed with the Board office on or before December 31, 2016. Online renewals may be submitted until 11:59 PM December 31, 2016. Paper renewals are due in the Board office on or before December 30, as December 31 falls on a Saturday. Paper renewals received in the Board office after December 30 will be subject to the late fee of \$60.00. A transaction fee, in addition to the renewal fee, will be charged for the convenience of registering online.



To renew online, you will need your firm number and pin number, which are located on the paper application form in the upper right-hand corner. If you lose or misplace your renewal application, we cannot provide you with your pin number by any other means than by mailing you another renewal application. We do not give out pin numbers by phone, email, fax, etc.

Facsimiles and e-mail applications are not accepted.

All in-state firms are required to list all staff CPAS (this would be employees, as well as independent contractors), in addition to all owners (CPAs and non-CPAs). Any firm that has either not renewed, or hasn't notified the Board that they are not renewing, will be notified on January 3, 2017, or as soon thereafter as practicable, of their delinquency and the prohibition against a firm engaging in the practice of certified public accountancy without a valid firm registration. Any firm attempting to renew the firm registration after December 31, 2016 may be subject to discipline in the event that it has continued to practice certified public accountancy without a lawful firm registration.

NOTE: PLEASE SEE THE MAY 2016 EDITION OF "TICS & TIES" FOR MORE INFORMATION CONCERNING FIRM REGISTRATION, NAME & OWNERSHIP FAQs.

IMPORTANT INFORMATION ABOUT NEW CPE STANDARDS

AICPA and NASBA have approved revisions to the CPE Standards that include the addition of new learning methods. Although NASBA and the AICPA have adopted these revisions to the Standards, the Boards of Accountancy must also adopt the revisions in order for the revisions to become part of state law. CPAs should be aware that not all states accept all CPE delivery methods otherwise permitted by the Standards. Before claiming credit for CPE premised on a new method of delivery, CPAs should check to make certain that the new delivery methods are recognized for CPE credit in their states.

Kansas requires all CPE courses to be at least 50 minutes in length, and each 50 minute period equates to 1 CPE credit. After the first hour of credit has been earned, one-half credit for each twenty-five minutes of participation. If you have any questions, please contact the Board office.



The Uniform
CPA Examination

THINGS TO KNOW ABOUT THE UNIFORM CPA EXAM: INFORMATION CONCERNING THE NEW VERSION OF THE CPA EXAMINATION

Commencing April 1, 2017, the new version of the CPA examination will launch. The exam will still include four sections (Audit, Business Environment and Concepts; Financial Accounting and Reporting; and Regulation); however, each section of the Exam will be 4 hours in length.

In April of 2016, the exam testing window was expanded by 10 days in the dark months (June, September, December, March); however, when the new exam launches, the 10 day extension will not be available for the July-August 2017 testing window.

Below is a link to Frequently Asked Questions about the New CPA Examination:

<https://www.nasba.org/exams/cpaexam/examfaq/#nextexam>

NEW LAW AS TO WHEN AN APPLICANT CAN SIT AS A KANSAS CANDIDATE FOR THE CPA EXAM

Beginning July 1, 2016, Kansas CPA exam applicants may sit for the exam up to 60 days before meeting the education requirements. The applicant will be required to submit final transcripts and any documents verifying completion of the education requirements to the Board or the examination service within 120 days after the applicant has taken the first section of the examination.

Failure to provide the required documentation within the timeframe specified above may result in the applicant's scores being voided, subject to notice and an opportunity for a hearing before the Board.

Please contact the Board office if you have any questions.



DISCIPLINARY ACTIONS

Below is a listing of disciplinary actions taken by the Board since April 1, 2016. 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.

APRIL 2016:

KRISTEN L. CILLESSEN CONSENT AGREEMENT AND FINAL ORDER: Failure to properly register her firm. Appearance before the Board; payment of a fine and costs.

J.A. ELLIOTT, LLC; NINJA CPA REVIEW, LLC CONSENT AGREEMENTS AND FINAL ORDERS: Practicing without valid firm registrations. Appearance before the Board; payment of fines and costs; applications for firm registration granted.

JEFFREY A. ELLIOTT CONSENT AGREEMENT AND FINAL ORDER: Failure to notify the Board of change of address. Censure and payment of costs.

BENJAMIN ALEXANDER HADEL CONSENT AGREEMENT AND FINAL ORDER: Practicing without a valid permit to practice. Appearance before the Board; payment of a fine and costs. Application for renewal of permit to practice as a CPA in Kansas granted.

DOROTHY HATCHER MUKANJIRI, CPA CONSENT AGREEMENT AND FINAL ORDER: Failure to comply with professional standards in the performance of attest services, conduct reflecting adversely on fitness to practice certified public accountancy. Appearance before the Board; registration of firm prior to entering into engagements to perform attest services; notification to the Board of her acceptance of an engagement to perform attest services which requires preissuance review; preissuance review of attest services rendered by herself as a sole proprietor or on behalf of an entity in which she holds an ownership interest; limitations on her ability to serve as an engagement partner and to sign an accountant's report on an attest service absent preissuance review; and payment of costs.

MATTHEW MYERS, CPA AND MYERS CPA, LLC CONSENT AGREEMENT AND FINAL ORDER: Failure to properly register his firm and practicing without a valid firm registration. Appearance before the Board; payment of a fine and costs. Application for firm registration granted.

ANEITA M. REMUS CONSENT AGREEMENT AND FINAL ORDER: Practicing without a valid permit to practice. Appearance before the Board; payment of a fine and costs. Application for renewal of permit to practice as a CPA in Kansas granted.

JOE WALSH, CPA AND NORD AND WALSH, P.A. CONSENT AGREEMENT AND FINAL ORDER: Failure to comply with professional standards in the performance of attest services and conduct reflecting adversely on fitness to practice certified public accountancy. Appearance before the Board; approval from the Board prior to performing attest services; and payment of costs.

JEFFREY L. LUCKE AND LUCKE & ASSOCIATES, CPAS, LC SECOND AMENDED STIPULATION AND CONSENT ORDER: Amendment to a Stipulation and Consent Order regarding the timing of pre and post issuance reviews of certain attest work issued by Mr. Lucke and Lucke & Associates, LC.

JUNE 2016:

MICHAEL ALAN HARMS, CPA AND PAULA FRANCES HARMS, CPA, AND HARMS & HARMS, CPAS, INC. CONSENT AGREEMENT AND FINAL ORDER: Failure to properly register firm and practicing without a firm registration. Appearance before the Board; payment of a fine and costs. Application for firm registration granted.

CURTIS L. HENDERSON, CPA STIPULATION AND CONSENT ORDER: Failure to maintain compliance with the CPE requirements for renewal of a permit to practice. Appearance before the Board; completion of CPE; payment of a fine and costs.

GARY L. SKRDLANT, CPA AND LYNN COMPANY CONSULTING LLC: Failure to properly register firm and practicing without a firm registration. Appearance before the Board; payment of a fine and costs. Application for firm registration granted.

JAMES RICHARD WHITE AND JAMES R. WHITE, CPA, PA CONSENT AGREEMENT AND FINAL ORDER: Practicing without a valid permit to practice and firm registration. Appearance before the Board; payment of a fine and costs. Application for permit renewal granted. Application for firm registration granted.

(Continued On Page 4)

DISCIPLINARY ACTIONS

(Continued From Page 3)

ALAN WENK HEARING ON SUMMARY ORDER OF REVOCATION: Request for amendment of the fine imposed by Summary Order of Revocation. Respondent pled guilty to two charges of bank fraud. The Board denied Respondent's request for amendment and adopted the Summary Order of Revocation as its Final Order, imposing discipline premised on a willful violation of the rules of professional conduct, conviction of a felony or crime an element of which was dishonesty or fraud, performance of a fraudulent act while holding a Kansas certificate and conduct reflecting adversely on his fitness to practice as a CPA in Kansas. Revocation of certificate, payment of fine and costs.

JULY 2016:

BOAN, CONNEALY & HOULEHAN, LLC CONSENT AGREEMENT AND FINAL ORDER: Utilization of a firm name not registered with the Board. Appearance before the Board; payment of a fine and costs.

THOMAS G. FORD, CPA, AND T/F, INC. CONSENT AGREEMENT AND FINAL ORDER: Failure to properly register his firm and practicing without a firm registration. Appearance before the Board; payment of a fine and costs. Application for firm registration granted.

STEPHEN D. KRESKY, CPA & MCPHERSON ACCOUNTING, INC., CONSENT AGREEMENT AND FINAL ORDER: Failure to properly register his firm and practicing without a valid firm registration. Appearance before the Board; payment of a fine and costs. Application for firm registration granted.

DOUGLAS E. STRUBBE, CPA DISCIPLINARY HEARING: Violation of a Board order, commission of a willful violation of a rule of professional conduct by failure to cooperate with Board investigation, commission of a willful violation of a rule of professional conduct by failure to timely notify the Board of change in address, and conduct reflecting adversely on fitness to practice certified public accountancy. Revocation of CPA certificate and permit; payment of a fine and costs.

IN ADDITION, THE BOARD ISSUED THE FOLLOWING SUMMARY ORDERS:

ROGER A. SCHMIDT, CPA, SCHMIDT & COMPANY, LLC SUMMARY ORDER REVOKING KANSAS CERTIFICATE AND FIRM REGISTRATION: Revocation based upon disciplinary action taken by the Missouri State Board of Accountancy and payment of costs.

RAYMOND F. DECHANT SUMMARY ORDER OF REVOCATION: Revocation of CPA certificate for practicing without a firm registration and failure to cooperate in an investigation and payment of fine and costs

UNGER & ASSOCIATES, PC SUMMARY ORDER FOR FAILURE TO COMPLY WITH PEER REVIEW: Summary Order issued relative to Respondent's failure to timely comply with peer review. Payment of fine and costs.

RBSM, LLP SUMMARY ORDER FOR FAILURE TO COMPLY WITH PEER REVIEW: Summary Order issued relative to Respondent's failure to timely comply with peer review. Payment of fine and costs.

SEARCHING FOR A VALUABLE RESOURCE FOR CERTIFICATION, LICENSURE, CPE REQUIREMENTS, THE UNIFORM CPA EXAMINATION, OR THE KANSAS LAWS AND REGULATIONS?

**BE SURE TO VISIT OUR WEBSITE:
WWW.KSBOA.ORG**

