MINUTES OF THE KANSAS BOARD OF ACCOUNTANCY JUNE 26, 2020 VIRTUAL MEETING

1. ADMINISTRATIVE MATTERS:

A. CALL TO ORDER:

Sean P. Weaver, CPA, Vice-Chair, called the meeting to order. Other Board members in attendance were Jeffery S. Bottenberg, Public Member; Jim Gillespie, CPA; Allison Koehn, Public Member; Kathryn J. Mitchell, CPA; and Julie A. Spiegel, CPA. Also in attendance was Susan L. Somers, Executive Director; Randall J. Forbes, Disciplinary Counsel to the Board; Darin M. Conklin General Counsel to the Board; Rita Barnard, on behalf of the Kansas Society of CPAs; and Joyce Schartz, of the Public Accountants Association.

B. CONSENT CALENDAR:

1-4. The Board reviewed the minutes of the February 28, 2020 meeting; reciprocity certificates/permits to practice; firm registrations; and the May 31, 2020 financials. Mr. Gillespie moved, and Ms. Mitchell seconded to approve the Consent Calendar. Upon a vote, the motion carried.

2. CPA EXAM:

A. The Board reviewed the CPA exam scores for March 19-31, 2020. Mr. Gillespie moved, and Ms. Spiegel seconded, to ratify the scores. Upon a vote, the motion carried.

B. The Board reviewed the Q1 2020 Candidate Care Report. No action was required to be taken.

C. The Board reviewed a request from Troy Ward for a waiver of the college algebra course, pursuant to K.A.R. 74-2-7(g), in order to be eligible to sit for the CPA exam. After discussion, Ms. Mitchell moved and Mr. Bottenberg seconded to deny the request for waiver. Upon a vote, the motion passed.

3. 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. No action was required to be taken.

4. HEARINGS AND OTHER DISCIPLINARY MATTERS:

ANGELA R. MOTSINGER, CPA AND MOTSINGER CPA TAX & Α. ACCOUNTING, LLC STIPULATION AND CONSENT ORDER: Jeffery Bottenberg, the investigator in this matter, recused himself. Randall J. Forbes appeared on behalf of the Board. Ms. Motsinger appeared in person and on behalf of her firm. This matter was before the Board for approval of a Stipulation and Consent Order arising from an investigation and subsequent determination that Respondent Firm had engaged in the practice of certified public accountancy without being registered with the Board; and Respondent had committed fraud, dishonesty or deceit in obtaining a permit and engaged in conduct reflecting adversely on her fitness to practice certified public accountancy. The terms of the Stipulation and Consent Order required Respondents to appear before the Board; Respondent Motsinger to pay a fine in the amount of \$500.00 and costs pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees; Respondent Firm to pay a fine in the amount of \$500.00; and censure of Respondents. Respondent Firm's application for registration is approved. After discussion, Ms. Mitchell moved, and Mr. Gillespie seconded to approve the Stipulation and Consent Order. Upon a vote, the motion carried with Mr. Bottenberg not participating.

B. BRIAN T. RING, CPA AND RING AUDITING AND ACCOUNTING STIPULATION AND CONSENT ORDER: Sean Weaver, the investigator in this matter, recused himself. Mr. Ring appeared in person and on behalf of the firm. This matter was before the Board for approval of a Stipulation and Consent Order that arose from an investigation and subsequent determination that Respondent had failed to timely comply with Peer Review. The terms of the Stipulation and Consent Order required Respondent to appear by telephone; to pay a fine in the amount of \$3,000.00 and costs, pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees; and to complete a comprehensive ethics exam. Respondent was also censured. Respondent's application for firm registration was approved. After discussion, Mr. Gillespie moved, and Ms. Spiegel seconded to accept the Stipulation and Consent Order. Upon a vote, the motion carried, with Mr. Weaver not participating.

C. GINA A. ROSS, CPA STIPULATION AND CONSENT ORDER: John Helms, the investigator in this matter, was not present at the meeting. Ms. Ross appeared in person. This matter was before the Board for approval of a Stipulation and Consent Order arising from an investigation and subsequent determination that Respondent engaged in the practice of certified public accountancy without a valid Kansas certificate and permit, and engaged in conduct reflecting adversely on her fitness to practice certified public accountancy. The terms of the Stipulation and Consent Order required Respondent to appear before the Board; pay a fine in the amount of \$5,000 and costs pursuant to K.S.A. 1-206, to include attorney's fees and court reporter fees; and censure. Respondent's applications for issuance of a Kansas certificate and permit were granted. After discussion, Ms. Mitchell moved, and Mr. Gillespie seconded to approve the Stipulation and Consent Order. Upon a vote, the motion carried with Mr. Helms not participating.

5. OTHER:

Ms. Somers reported that the July 17 Board meeting would most likely be virtual, with the colleges also being invited to appear virtually to discuss the CPA Evolution.

6. ADJOURN

Mr. Bottenberg moved, and Mr. Gillespie seconded to adjourn the meeting. Upon a vote, the motion carried.

<u>/s/ Susan L. Somers</u> Susan L. Somers, Executive Director