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# TICKS & TIES

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

October 2017

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## Scheduled Board Meetings

October 27, 2017	July 27, 2018
December 8, 2017	August 24, 2018
January 19, 2018	October 26, 2018
April 27, 2018	December 7, 2018
June 15, 2018	

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

- John R. Helms, CPA, Chair
- Kathryn J. Mitchell, CPA Vice-Chair
- T. C. Anderson, Public Member
- Denise O. Denning, CPA
- Corlene R. Lange, CPA
- Michael L. Marsh, CPA
- Meredith Richey, Public Member

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

**Notice of Change of Address/Employer Name/ Business Address: 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, employer name, or business address. 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! Change is in the air, and another year is coming to a close. Please let us know if we may be of assistance to you. If you have any questions, please contact us at 785-296-2162, or by email at [ksboa@ks.gov](mailto:ksboa@ks.gov)



*Susan Somers*

Executive Director  
Kansas Board of Accountancy



## 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, 2017. Online renewals may be submitted until 11:59 PM December 31, 2017. 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 a late fee. A transaction fee, in addition to the renewal fee, will be charged for the convenience of registering online.

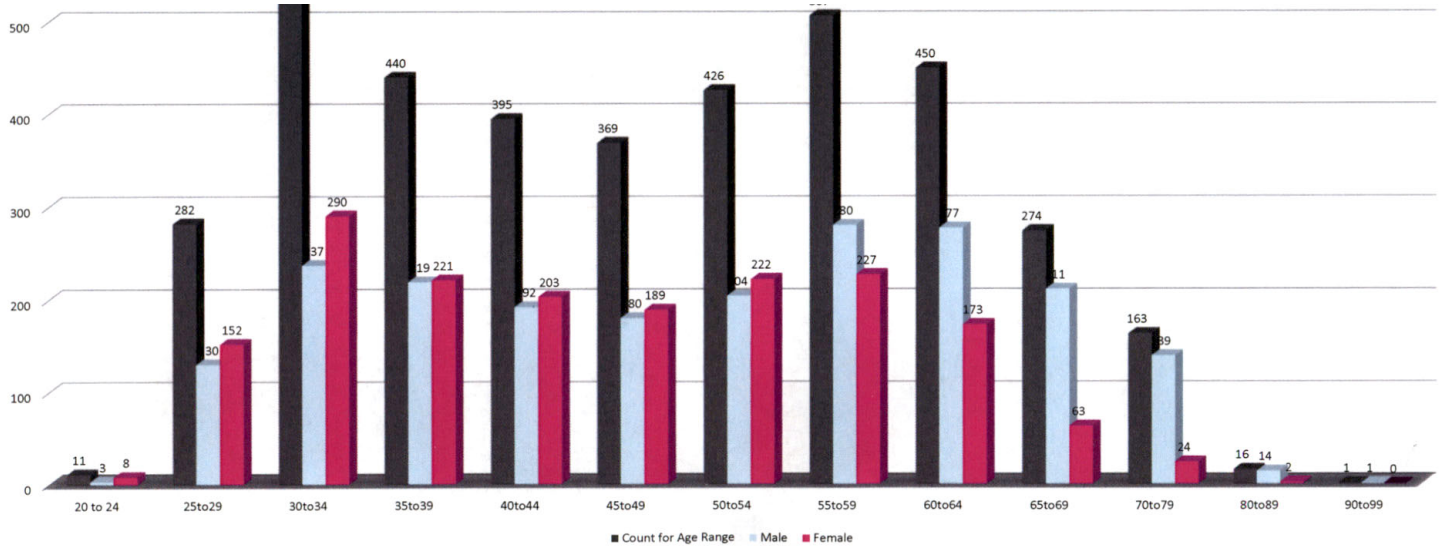
To renew online, you will need your firm number and pin number, which are located on the paper application form in the upper right-hand corner. If you lose or misplace your renewal application, we cannot provide you with your pin number by any other means than by mailing you another renewal application. 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 includes employees, as well as independent contractors), in addition to all owners (CPAs and non-CPAs). Any firm attempting to renew the firm registration after December 31, 2017 may be subject to discipline in the event that it has continued to practice certified public accountancy without a lawful firm registration.

# ACTIVE LICENSEES AS OF OCTOBER 2017

There are 3,861 active licensees in Kansas. Below is a chart of age range and gender ratio as of October 2017.



## CPA EXAM STATISTICS

Below are the exam statistics comparison for this calendar year to date.

SECTION		JAN/FEB 2017 PERCENT PASS	APRIL/MAY 2017 PERCENT PASS	JULY/AUG 2017 PERCENT PASS
AUDIT	NATIONAL	44%	52%	52%
	KANSAS	51%	56%	52%
BEC	NATIONAL	51%	55%	55%
	KANSAS	41%	64%	46%
FAR	NATIONAL	43%	44%	44%
	KANSAS	55%	33%	60%
REG	NATIONAL	46%	48%	48%
	KANSAS	45%	62%	52%

# BOARD ACTIONS

Below is a listing of disciplinary actions taken by the Board for the period from January 1, 2017 through July 21, 2017. Information concerning these and other actions 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.

## JANUARY 2017:

**RONALD D. BOSS, CPA & BOSS & COMPANY, LLC STIPULATION AND CONSENT ORDER:** Practicing without a valid firm registration; conduct reflecting adversely on his fitness to practice. Appearance before the Board; payment of a fine and costs; application for firm registration granted.

**RYAN ANTHONY CHIAVERINI STIPULATION AND CONSENT ORDER:** Practicing without a permit to practice. Appearance before the Board; payment of fine and costs; application for reinstatement of permit to practice granted.

**EUGENE M. MENSE, III, CPA AND THE MENSE CPA FIRM, LLC STIPULATION AND CONSENT ORDER:** Failure to comply with applicable professional standards as to Eugene M. Mense, III. Appearance before the Board; restriction of practice; preissuance review of audit for Kansas clients until further Order of the Board; payment of costs; application for firm registration granted. (This Order was subsequently amended by the Board on August 25, 2017 to discontinue the preissuance review requirement).

**DANA KAY SCHULTZ, CPA STIPULATION AND CONSENT ORDER:** Failure to maintain the requirements for renewal of her permit arising from audit of CPE claimed in support of permit renewal. Appearance before the Board; completion of CPE; payment of a fine and costs.

**DAVID ALLEN TURK, CPA & DAVID A. TURK, CPA, LLC STIPULATION AND CONSENT ORDER:** Failure to comply with applicable professional standards. Appearance before the

Board; restriction of practice; preissuance reviews for certain attest services for Kansas clients until further Order of the Board; payment of costs. (This Order was subsequently amended by the Board on April 28, 2017 to discontinue the preissuance review requirement).


**DAVID A. UNGER, CPA & UNGER & ASSOCIATES, PC STIPULATION AND CONSENT ORDER:** Failure to comply with applicable professional standards. Appearance before the Board; restriction of practice; preissuance review for attest services rendered to Kansas clients until further Order of the Board; payment of costs.

**DAVID A. WAGNER, CPA & WAGNER PROFESSIONAL SERVICES, LLC STIPULATION AND CONSENT ORDER:** Practicing without a firm registration; conduct reflecting adversely. Appearance before the Board; payment of a fine and costs; application for firm registration granted.

**JEFFREY ALAN THORNE FINAL ORDER:** Request for reinstatement of Kansas certificate and permit to practice certified public accountancy in the state of Kansas. Applications granted.

**LIGHTHEART SANDERS & ASSOCIATES STIPULATION AND CONSENT ORDER:** Prior Board order amended relieving Respondent of obligation to continue preissuance reviews and to notify the Board of acceptance of engagements to perform attest services.

*(Continued On Page 4)*



## HELPFUL LINKS

CONTACT OTHER BOARDS OF ACCOUNTANCY:  
[http://www.ksboa.org/helpful\\_links.htm](http://www.ksboa.org/helpful_links.htm)  
CPA MOBILITY.ORG: <https://www.cpamobility.org/>  
CPA VERIFY: <http://www.cpaverify.org/>



## STATE HOLIDAYS 2017

The Office will be closed on the following days:  
Thanksgiving: Thursday, November 23 and Friday, November 24  
Christmas: Monday, December 25

# BOARD ACTIONS (CONTINUED)

## **FEBRUARY 2017:**

**DONNA L. McGRUFF, CPA, INC., PC:** Summary Order of Suspension of firm registration and fine for failure to comply with Peer Review.

## **APRIL 2017:**

**NOVAK BIRKS, PC. STIPULATION AND CONSENT ORDER:** Practicing without a firm registration. Appearance before the Board; payment of a fine and costs; application for firm registration granted.

**JEANETTE D. BLOCK FINAL ORDER:** Willful violation of a rule of professional conduct; conviction of a felony or crime an element of which is dishonesty or fraud under the laws of the state of Kansas; performance of a fraudulent act while holding a Kansas certificate; conduct reflecting adversely on fitness to practice certified public accountancy in Kansas. Revocation of Kansas certificate; payment of a fine and costs.

**OREAD PARTNERS, LLC STIPULATION AND CONSENT ORDER:** Failure to timely cooperate with Board investigation. Appearance before the Board; payment of a fine and costs.

**PETROW, LEEMHUIS, VINCENT & KANE, PC STIPULATION AND CONSENT ORDER:** Practicing without a firm registration. Payment of a fine and costs; application for firm registration granted.

**ANDREW THOMAS SCOTT & PLATINUM TAX SERVICES, LLC STIPULATION AND CONSENT ORDER:** Practicing without a permit and firm registration. Appearance before the Board; payment of a fine and costs; application for permit renewal and application for firm registration granted.

**JEFFERY A. THORNE, CPA AND JEFFERY A. THORNE, CPA, PA STIPULATION AND CONSENT ORDER:** Failure to timely pay withholding taxes; failure to disclose delinquency information to the Board; practicing without a firm registration. Appearance before the Board; payment of a fine and costs; completion of the AICPA Comprehensive Ethics Exam; application for firm registration granted.

**KEITH LEROY ZACHARIASEN FINAL ORDER:** Denial of application for issuance/reinstatement of permit; assessment of costs.

## **JUNE 2017:**

The following summary orders were issued and approved by the Board:

**CHEARIE A. DONALDSON, CPA:** Summary Order revoking Kansas Certificate for commission of act discreditable to the profession and conduct reflecting adversely on fitness to practice certified public accountancy.

## **JULY 2017:**

**BYRON G. PORTER, CPA AND CAVANAUGH & PORTER, PA STIPULATION AND CONSENT ORDER:** Failure to comply with applicable professional standards. Preissuance review of certain reports until further Order of the Board; completion of CPE; payment of costs.

**PSK, LLP FINAL ORDER:** Failure to timely comply with Peer Review. Appearance before the Board; payment of fine and costs.

The following Stipulation and Consent Orders were approved by the Board relating to information submitted to the Board by the United States Department of Labor and to firms who issued Employee Benefit Plan audits for Kansas clients without a proper firm registration.

**BABUSH, NEIMAN, KORNMAN & JOHNSON, LLP:** Practicing without firm registration; payment of a fine and costs; application for firm registration granted.

**DAVIS, JOSEY, KEATING & RANES, LLC:** Practicing without firm registration; payment of a fine and costs; application for firm registration granted.

**KEVIN C. DUKE, CPA:** Practicing without a firm registration; payment of a fine and costs; application for firm registration granted.

**FROST, PLLC:** Practicing without a firm registration; payment of a fine and costs; application for firm registration granted.

**KMA BODILLY, CPAS & CONSULTANTS, S.C.:** Practicing without a firm registration; payment of a fine and costs; application for firm registration granted.

**SCHMERSAHL TRELOAR & CO., P.C.:** Practicing without a firm registration; payment of a fine and costs; application for firm registration granted.