

OKLAHOMA ACCOUNTANCY BOARD

MINUTES OF REGULAR MEETING

April 17, 2020

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, April 17, 2020 at Oklahoma Accountancy Board, 201 NW 63rd St; Ste. 210, Oklahoma City, OK 73116 and Videoconference. A recording of the meeting is on file in the OAB office. Members present at Call to Order:

Each Board member is participating remotely through Videoconference from the following locations:

Randa Vernon, CPA, Chair 11706 East 132 nd Street South Broken Arrow, OK 74011	Jim Taylor, CPA, Vice Chair 9408 E. 109 th Pl Tulsa, OK 74133	Mike Sanner, CPA, Secretary 3701 Stonehurst Jones, OK 73049
Robin Byford, CPA 14236 Calais Circle Oklahoma City, OK 73142	David Greenwell, CPA 10713 Fairway Ave. Oklahoma City, OK 73170	Jody Manning 11217 S. Maplewood Ave. Tulsa, OK 74137

Board staff present at the meeting: Randy Ross, Executive Director; Colin Autin, Deputy Director; and Amy Freeman, Administrative Assistant. Assistant Attorney General John Crittenden was also participating remotely through Videoconference.

Agenda Item #1a – Call To Order: At approximately 9:36 AM, Chair Vernon called the meeting to order.

Agenda Item #1b – Declaration of Quorum: Chair Vernon declared a quorum.

Agenda Item #1c – Announcement of Legal Meeting Notice: Executive Director Ross confirmed the notice of the meeting was filed with the Secretary of State and the agenda for the meeting was properly posted in compliance with the Open Meeting Act.

Agenda Item #1d – Announcement of Absences and Action, if Necessary, to Determine Whether Absence(s) Were Unavoidable Pursuant to Title 59, Section 15.3(B)(5): There were no absences.

Agenda Item #2 – Announcement of Visitors: The following visitors were participating remotely through Videoconference: Blaine Peterson and Steve Milam, representing the OSCPA; Dean Taylor, representing the OSA; Carlos Johnson, CPA; and Tom Volturo, CPA.

Agenda Item #3 – Public Comment Period: Executive Director Ross advised the Board that he had not received any requests for public comment.

Agenda Item #4 – Consent Agenda: The Consent Agenda contained four items for the OAB's consideration: (1) Approve the Minutes of the February 21, 2020, Regular Meeting of the OAB; (2) Take official notice of the preliminary OAB financial statements for the months ending February 29, 2020, and March 31, 2020; (3) Take official notice

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of the experience verification applications which have been approved by the Executive Director; and (4) Approve the actions taken by the Executive Director on applications and registrations filed since the previous meeting.

Motion by Manning that the Board approve the Consent Agenda. Second by Sanner.

A roll call vote was taken and recorded as follows:

Taylor AYE

Sanner AYE

Greenwell AYE

Manning AYE

Byford AYE

Vernon AYE

Agenda Item #5 – Discussion and possible action on Administrative Actions and recommendations and report from the Enforcement Committee:

- Recommendation to approve the proposed professional investigator contract for Peter DelVecchia, CPA, PLLC

Motion by Manning that the Board approve the proposed professional investigator contract for Peter DelVecchia, CPA, PLLC. Second by Sanner.

A roll call vote was taken and recorded as follows:

Taylor AYE

Sanner AYE

Greenwell AYE

Manning AYE

Byford AYE

Vernon AYE

Agenda Item #6 – Discussion and possible action on the AICPA's request for comments on its practice analysis and CPA evolution timeline [continued from

February 2020 meeting]: Vice Chair Taylor presented this item. Vice Chair Taylor presented the committee's findings and recommendations. A discussion took place among the Board.

Motion by Byford that the Board approve the response to the AICPA regarding the request for comments on practice analysis and CPA evolution timeline. Second by Greenwell.

A roll call vote was taken and recorded as follows:

Taylor AYE
 Sanner AYE
 Greenwell AYE
 Manning AYE
 Byford AYE
 Vernon AYE

Agenda Item #7 – Discussion and possible action on CPA exam candidacy inactivation and credit expiration policies in response to Prometric closures for Covid-19:

Motion by Sanner to adopt NASBA’s CPA exam candidacy inactivation and credit expiration policies in response to Prometric closures for Covid-19 and in addition, those candidates whose credits are expiring would be extended to September 30, 2020 and to allow the Board discretion on a case-by-case basis. Second by Greenwell.

A roll call vote was taken and recorded as follows:

Taylor AYE
 Sanner AYE
 Greenwell AYE
 Manning AYE
 Byford AYE
 Vernon AYE

Agenda Item #8 – Discussion and possible action on report from the Rules Promulgation and Legislative Committee: Member Greenwell and Executive Director Ross presented this item to the Board.

Agenda Item #9 – Discussion and possible action on report from Audit and Budget Committee:

- Fiscal year 2021 Budget Work Program

Motion by Taylor that the Board approve the Fiscal year 2021 Budget Work Program. Second by Sanner.

A roll call vote was taken and recorded as follows:

Taylor AYE
 Sanner AYE
 Greenwell AYE
 Manning AYE
 Byford AYE
 Vernon AYE

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- Contract with HBC CPAS & ADVISORS to perform an audit of the Oklahoma Accountancy Board for the fiscal year 2020/2021

Motion by Taylor that the Board approve the contract with HBC CPAS & ADVISORS to perform an audit of the Oklahoma Accountancy Board for fiscal year 2020/2021. Second by Byford.

A roll call vote was taken and recorded as follows:

Taylor AYE
Sanner AYE
Greenwell AYE
Manning AYE
Byford AYE
Vernon AYE

Agenda Item #10 – Discussion and possible action on 2019 Annual Peer Review Oversight Committee Report:

Motion by Sanner that the Board approve the 2019 Annual Peer Review Oversight Committee Report. Second by Taylor.

A roll call vote was taken and recorded as follows:

Taylor AYE
Sanner AYE
Greenwell AYE
Manning AYE
Byford AYE
Vernon AYE

Agenda Item # 11 – New Business: There was no new business.

Agenda Item #12 – Discussion and possible action on report from the Executive Director:

Updates

- First and foremost, I want to say a thank you and good job done by our staff since the pandemic hit.
- The legislature is still fighting with the Governor about the budget. I am concerned about getting our sunset bill through.
- The other legislation I believe is dead for the session but stranger things have occurred.
- We are having issues with Granicus. There appears to have been little progress in the past 4 months. We are going to look more aggressively at an AMANDA upgrade.

- We are effectively working from home. We ordered two laptops to help in this endeavor
- LaLisa Semrad – Recognition of 10 years of service
- Rebekah Flanagan – Recognition of 9 years of service
- Randy Ross – Recognition of 9 years of service

Expenditures made by the Executive Director between \$2,500 and \$5,000 since the preceding Board meeting:

- BEP One – Mar 2020 rent - \$4,392.00
- Calvert Law Firm – Dec 2019 and Jan 2020 Legal services - \$3,062.50
- Calvert Law Firm – Nov 2019 Legal services - \$2,979.10
- Calvert Law Firm – Feb 2020 Legal services - \$4,206.00
- BEP One – Apr 2020 rent - \$4,392.00

Expenditures made by the Executive Director with approval of the Chair between \$5,000 and \$10,000 since the preceding Board meeting:

- OMES – Jan 2020 IT/lease services - \$6,283.49
- OMES – Feb 2020 IT/lease services - \$6,283.49

Agenda Item #13 – Discussion and possible action on report from the Chair:

- Announcements
- Announce date and location of the next meeting – 8:30 a.m., Friday, May 15, 2020, at the Oklahoma Accountancy Board, 201 NW 63rd St; Ste. 210, Oklahoma City, OK 73116

Agenda Item #15 – Adjourn: There being no further business to come before the Board, Chair Vernon entertained a motion to adjourn the meeting.

Motion by Manning to adjourn the meeting. Second by Sanner.

The meeting was adjourned at approximately 11:19 AM.

Randa Vernon, Chair Date

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ATTEST:

Mike Sanner, Secretary Date

APPENDIX I
Actions Approved by the Executive Director
As of April 15, 2020

APPLICATIONS FOR CERTIFICATION (Successful Candidates):

Travis Ryne Allison
 Sandra J. Reid Bassett
 Alexander Christian Clark
 Robert Timothy Clouse
 Emarie Ledue Cotton
 Richard Curtis Fair
 Brandi Michelle Fletcher
 Nyarkoa Ofori Gyebi
 Todd Luke Habiger
 Kylee Breann Hicks
 Gavin Trent Houser
 Ryan Patrick Jones
 Kase Keeling
 Tyler Joel Konarik
 Luna Lu
 Nathaniel David Morgan
 Alexandra Munger
 Baleigh Nicole Owens
 Madison Leigh Robertson
 Hardik Ketankumar Sheth
 Chia-An Tsai
 Phillip Michael Wilson

APPLICATIONS FOR RECIPROCAL OF CPA CERTIFICATES:

Ishita Bhatnagar (Guam)
 Heather Jean Borg (Kansas)
 Hsuan-Jen Chen (Montana)
 Robert Wayne Parrish II (North Carolina)
 Samuel Kent Sparks (Texas)

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

Karah Franklin	17603
Paul Garcia	16009
Daniel Howard	11337

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS:

Heatherington & Fields, PLLP

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:

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Boulanger CPA and Consulting PC
Haynie & Company (Utah)
Leah Shockley, CPA, PC

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:

Andersen CPA, PLLC
Clifford A. Dolton, CPA, PLLC
David R. Baer, CPA PLLC
Leah Gary, CPA, PLLC
Patton Consulting PLLC
Profit Accounting & Advisory Solutions, PLLC

REINSTATEMENT OF CPA PROFESSIONAL CORPORATIONS:

Guinn, Smith & Co., Inc. (Texas)

CERTIFICATES SURRENDERED BY REGISTRANTS:

CPAs:

No Longer Practicing in Oklahoma:

Todd Brooks 10630 Issued January 25, 1990

No Longer Residing in Oklahoma:

Edwin Casteel 16121 Issued November 18, 2005
Gregory Hampton 16347 Issued June 29, 2007
James Ledbetter 16240 Issued October 20, 2006
Jennifer Major 17004 Issued February 18, 2011
David Wendel 18399 Issued August 11, 2017

Retired:

Zollie McMillen 10009 Issued July 28, 1988
Juanita Meinert 10734 Issued January 25, 1990

INDIVIDUALS AUTOMATICALLY REVOKED AS A RESULT OF NON-COMPLIANCE WITH 68 O.S. § 238.1 AND 59 O.S. § 15.14:

Cert No.	Name	Revocation Date
5945	Earlene Marie Sass Gales	Mar 01, 2020
9273	Jennifer S. Shadid	Mar 01, 2020
11836	Ronnie Alan Mosier	Mar 01, 2020
14036	Eric Scott Eaton	Mar 01, 2020
14954	Vonda K. Medlock Culbertson	Mar 01, 2020

15566	Jacobs Matthew Flud	Mar 01, 2020
16032	Julie Lynn Ruef	Mar 01, 2020
18261	Samuel Peter Powell	Mar 01, 2020

CERTIFICATES PLACED IN RETIRED STATUS BY REGISTRANTS:

CPAs:

Cert No.	Name	Issue Date
897	Raymond Eugene Best	Jul 24, 1953
1354	Jesse L. Vanhooser	Jul 28, 1959
1507	Donald Lewis Miller	Jul 29, 1961
1622	Travis Daniel Sullivan	Jul 27, 1962
1720	Paul Wayne Nicholson	Feb 08, 1964
1994	Jack Myers	Aug 05, 1967
2225	Carroll Cooke Newman	Jul 25, 1969
2454	John Charles Linehan	Feb 01, 1971
2644	Larry Lee Montanye	Jan 31, 1972
2661	Larry T. Totten	Jan 31, 1972
2814	Michael Glen Adams	Jan 26, 1973
2841	Richard L. Gearheard	Jan 26, 1973
2985	Robert A. Newman	Jul 27, 1973
3047	Janiece B. Sawyer	Jan 28, 1974
3152	Earl K. Cherry	Jan 28, 1974
3256	George A. Schulz	Jul 26, 1974
3335	Lawrence E. Dwight	Jan 27, 1975
3361	Kenneth D. Klehm	Jan 27, 1975
3455	Jerry D. Chitwood	Jul 28, 1975
3459	Jerry D. Creekmore	Jul 28, 1975
3605	Roy W. Browning III	Jan 27, 1976
3674	Gary Spence	Jan 27, 1976
3784	Linda Sue Pittore	Jul 19, 1976
3787	Terry Malone Kyle	Jul 19, 1976
3798	Joseph E. Murray Jr.	Jul 19, 1976
3929	Mark T. Freeman	Jan 24, 1977
4063	Phillip D. Morgan	Jun 06, 1977
4131	Leanna B. Van Cleave	Jul 18, 1977
4180	Gary N. Franklin	Sep 12, 1977
4239	Ronald Eugene Armstrong	Jan 23, 1978
4267	Michael David Fichtel	Jan 23, 1978
4305	Carolyn J. Lewis	Jan 23, 1978
4389	Michael R. Plumly	Apr 24, 1978
4425	Michael J. Corjay	Jul 20, 1978
4499	Valerie Mitchell Reeves	Jul 20, 1978
4667	Thomas Craig Milner	Jan 29, 1979
4834	Ursula Esther Rothe Correll	Jul 27, 1979
4878	Neil Alan Loftis	Jul 27, 1979
4977	Nancy Eileen Yeager	Nov 30, 1979

5051	Gloria Susan Payne	Jan 28, 1980
5073	Samuel M. Griffin	Jan 28, 1980
5176	Jeffry Mason Blair	Jan 28, 1980
5367	Christopher Montgomery Salyer	Jul 25, 1980
5514	Stephen Alan Kuchel	Jan 26, 1981
5562	Holly Susan Rudolph	Jan 26, 1981
5581	James David Toews	Jan 26, 1981
5778	Jon Armon Robinson	Jul 27, 1981
5807	Donald Ray Watson	Jul 27, 1981
5992	Kay J. Lassila	Jan 29, 1982
6090	Randy L. Webb	Jan 29, 1982
6244	William E. Clair	Jul 22, 1982
6293	Freddy D. McCroskey	Jul 22, 1982
6613	Marilyn J. Rhodes	Jan 17, 1983
6986	Gregory Wayne Palmer	Jul 28, 1983
6996	Cheryl Ann Pierce	Jul 28, 1983
7309	Robert Bruce Kerr	Jan 26, 1984
7366	Deborah A. Perry	Jan 26, 1984
7582	Diana E. Thornberry	Jul 26, 1984
7718	Barbara Heinen Thornhill	Jul 26, 1984
7866	Sandra McKennon Bjork	Jan 31, 1985
7887	Donna W. Butler	Jan 31, 1985
8344	Ronald Lee Schell	Jul 26, 1985
8381	George Edward Tiernan	Jul 26, 1985
8649	Suzanne Trower Richards	Jan 23, 1986
8682	Steven R. Smith	Jan 23, 1986
8854	Joseph C. Frana	Jul 31, 1986
9022	Teresa A. White	Jul 31, 1986
9025	Wayne Martin Wilson	Jul 31, 1986
9237	Sherry Wight	Jan 29, 1987
9289	Myra Teresa Stovall	Jan 29, 1987
9544	Geoffrey K. Simpson	Jul 23, 1987
9550	Joe M. Stinnett	Jul 23, 1987
9572	Tracie A. Wareham	Jul 23, 1987
9872	Deborah Ann Cherry	Jul 28, 1988
9897	Karla D. Cargill	Jul 28, 1988
9959	Steven Highfield	Jul 28, 1988
10138	Cynthia L. Adkins	Jan 26, 1989
10487	Barbara Shunk-Ollis	Jul 27, 1989
10529	Royce Swaim	Jul 27, 1989
10758	Dana Kay Northcutt	Jan 25, 1990
10910	Craig Evans Ellis	Jul 26, 1990
11384	Sandy Yen Phan	Jul 25, 1991
11500	Margaret Anne Burkett	Jan 30, 1992
11521	Dedee A. Krueger	Jan 30, 1992
11604	H. Christine Newell	Jan 30, 1992
11760	Sandra Lee Crisp	Jul 28, 1992

12339	Grover Cleveland Roberts Jr.	Jul 30, 1993
12519	Kathleen K. Jewell	Jan 21, 1994
12575	Timothy Dale Ogden	Jan 21, 1994
12675	Connie Billingsley	Aug 01, 1994
12775	Darrell Edward Patterson	Aug 01, 1994
13095	Ginger R. Wetz	Jul 31, 1995
13123	Teresa Esther Haskin	Jul 31, 1995
13186	Craig W. Sanger	Jul 31, 1995
14238	Tammy L. Pfeil	Aug 03, 1998
14608	Jamie Lyn Schaffitzel	Sep 03, 1999
15032	Emily A. Montgomery	Jan 29, 2001
18040	Richard Wayne Jackson	Dec 04, 2015

DECEASED REGISTRANTS:

CPAs:

Richard Bright	3753	Issued July 19, 1976
Neil Felber	3211	Issued July 26, 1974
Thomas Kemp	8273	Issued July 26, 1985
Ronald Selby	5200	Issued March 28, 1980

INACTIVE FIRMS:

CPA Partnerships:

Heatherington and Fields

CPA Corporations:

David R. Baer, P.C.
Marc P. Boulanger, CPA, PC

EXPERIENCE VERIFICATION APPLICATIONS APPROVED BY THE EXECUTIVE DIRECTOR:

Addison Scott Brown
Robert Young Brown IV
Andrea Shay Burghardt
Hannah Marie Devane
Spenser Isaac Gill
Frankie Lee Horne
Ryan Patrick Jones
Samuel Kase Keeling
Chandler Brooks Lidia
Yanyihan Lu
Nicholas Craig McCaslin
Alexandra Jane Munger

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Matthew Lawrence Olesen
Baleigh Nicole Owens
Amirtha Pinna
Madison Leigh Robertson
Robert Eugene Silvers
Jasmyn Sauls
Ethan Russell Thomas
Chia-An Tsai
Phillip Michael Wilson
Lance Edward Worsham
Junyang Zheng