

## OKLAHOMA ACCOUNTANCY BOARD

### MINUTES OF REGULAR MEETING

August 7, 2020

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, August 7, 2020 at Oklahoma Accountancy Board, 201 NW 63<sup>rd</sup> 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:**

<b>Jim Taylor, CPA, Chair</b> 9408 E. 109 <sup>th</sup> PI Tulsa, OK 74133	<b>Robin Byford, CPA, Vice Chair</b> 14236 Calais Circle Oklahoma City, OK 73142	<b>David Greenwell, CPA, Secretary</b> 10713 Fairway Ave. Oklahoma City, OK 73170
<b>Randa Vernon, CPA</b> 11706 East 132 <sup>nd</sup> Street South Broken Arrow, OK 74114	<b>Sandra Siegfried, CPA</b> 35 Cedar Ridge Rd Broken Arrow, OK 74011	<b>Jody Manning</b> 7900 S Elder Ave Broken Arrow OK 74011

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 9:31 AM, Chair Taylor called the meeting to order.

**Agenda Item #1b – Declaration of Quorum:** Chair Taylor 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; and Dean Taylor, representing the OSA.

**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 five items for the OAB's consideration: (1) Approve the Minutes of the June 19, 2020, Regular Meeting of the OAB; (2) Take official notice of the preliminary OAB financial statements for the

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months ending June 30, 2020; (3) Take official notice of the experience verification applications which have been approved by the Executive Director; (4) Approve the actions taken by the Executive Director on applications and registrations filed since the previous meeting; and (5) Approve the verification of the administrative posting to the OAB's records and certification of scores for Window 1/2020 Examination [January through March 2020] and Window 2/2020 Examination [April 2020 through June 2020].

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

A roll call vote was taken and recorded as follows:

Byford AYE

Taylor AYE

Manning AYE

Siegfried AYE

Greenwell AYE

Vernon AYE

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

There were no Administrative Actions.

**Agenda Item #6 – Discussion and possible action on report from the Rules Promulgation and Legislative Committee:** Secretary Greenwell presented this item to the Board.

Motion by Siegfried that the Board accept the recommendations regarding the NASBA Uniform Accountancy Act letter. Second by Vernon.

A roll call vote was taken and recorded as follows:

Byford AYE

Taylor AYE

Manning AYE

Siegfried AYE

Greenwell AYE

Vernon AYE

**Agenda Item #7 – Discussion and possible action on February 2020 through June 2020 activity report from the Peer Review Oversight Committee:**

Motion by Byford that the Board approve the February 2020 through June 2020 activity report from the Peer Review Oversight Committee. Second by Taylor.

A roll call vote was taken and recorded as follows:

Byford AYE  
 Taylor AYE  
 Manning AYE  
 Siegfried AYE  
 Greenwell AYE  
 Vernon AYE

**Agenda Item #8 – New Business:** There was no new business.

**Agenda Item #9 – Discussion and possible action on report from the Executive Director:**

**Updates**

- The work on acquiring Thentia has been on going. It is my understanding that a new contract will be issued and Thentia has agreed that ours and Real Estate will be the first agencies to get started. OMES IT has been slow but is coming around.
- The pandemic has continued to hit us hard, but we are surviving. As you know we had one staff member get the virus but has recovered.
- Thank you to everyone for their concern with the death of my father.
- The length of time that the governor has placed for people to register will cause some extra work when we do reopen.

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

- Bank of America – May 2020 CC feed - \$3,522.06
- Collegesource Inc – FY21 Subscription fee - \$2,505.00
- BEP One – Jul 2020 rent and storage fees - \$4,543.67
- ECapital – FY 21 Subscription fee - \$2,800.00
- BEP One – Aug 2020 Rent and storage fees - \$4,543.67

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

- USPS = Postage - \$10,000.00
- OMES – June 2020 IT Svcs and Leases - \$6,283.49

Executive Director Ross and Vice Chair Byford made a special announcement that Secretary David Greenwell would be inducted into the Oklahoma Accounting Hall of Fame.

**Agenda Item #10 – Discussion and possible action on report from the Chair:**

- Announcements

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- Announce date and location of the next meeting – 8:30 a.m., Friday, September 18, 2020, at the Oklahoma Accountancy Board, 201 NW 63<sup>rd</sup> St; Ste. 210, Oklahoma City, OK 73116

**Agenda Item #11 – Adjourn:** There being no further business to come before the Board, Chair Taylor adjourned the meeting.

The meeting was adjourned at approximately 9:53 AM.

\_\_\_\_\_  
James Taylor, Chair

\_\_\_\_\_  
Date

ATTEST:

\_\_\_\_\_  
David Greenwell, Secretary

\_\_\_\_\_  
Date

**APPENDIX I**  
**Actions Approved by the Executive Director**  
**As of August 7, 2020**

**APPLICATIONS FOR TRANSFER OF EXAM CREDITS:**

Brody Chase Ballard

**APPLICATIONS FOR CERTIFICATION (Successful Candidates):**

John Trevor Angell  
 Brooke Elizabeth Blaes  
 Asher Morgan Brown  
 Carlie Marie Fangman  
 Spenser Isaac Gill  
 Melissa Gruenewald  
 Jonathan Evan Johnson  
 Jay Vernon Jones  
 Hannah Marisha Kamphuis  
 Chandler Brooks Lidia  
 Sang My Ngo  
 Scott G Shaw  
 Chuan Shi  
 Sofia Elizabeth Wilson

**APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:**

Robyn Michelle Cambio (Texas)  
 Richard Olan Gooch (Kansas)  
 Megan Renee Tindall (Colorado)  
 Amber M. Troyer (Kansas)

**APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:**

Jyl Jarnigan	14852
Adam Stout	17696
Jeffery Stroberg	7409

**INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:**

BT&Co., P.A. (Kansas)  
 Busby & Associates, PC  
 Gage B. Busby, C.P.A., P.C.  
 Joshua Jenson, CPA, P.C.  
 Wells, Wann & Company CPA PC

**INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS:**

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Bledsoe, Hewett & Gullekson CPAs PLLLP  
Briggs & Veselka Co., LLP (Texas)

**INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:**

Accounting by Heather PLLC  
Cannon & Associates, CPAs, PLLC  
Craddock & Associates, PLLC  
Jones Tax and Accounting Services, PLLC  
Lawson Accounting Group, PLLC (Arkansas)  
Misty B. Ward, Certified Public Accountant, P.L.L.C.  
SHL CPAs, PLLC (Idaho)  
Zeal Accounting Solutions, PLLC

**REINSTATEMENT OF CPA PROFESSIONAL LIMITED LIABILITY COMPANIES:**

David Clanin, CPA PLLC

**REINSTATEMENT OF CPA PROFESSIONAL CORPORATIONS:**

Bill Mitts, Inc.

**CERTIFICATES SURRENDERED BY REGISTRANTS:**

**CPAs:**

**Surrendering CPA Certificate Due to CPE Requirements:**

Julie Feng                                      6576                                      Issued January 17, 1983

**No Longer Practicing in Oklahoma:**

Robert Johnson                                      16403                                      Issued November 2, 2007  
Cynthia Schwager                                      10989                                      Issued July 26, 1990  
James Slater                                      14252                                      Issued August 3, 1998

**No Longer Residing in Oklahoma:**

Canyon Van Cleave                                      17801                                      Issued November 21, 2014  
John Pittman                                      10494                                      Issued July 27, 1989

**CERTIFICATES PLACED IN RETIRED STATUS BY REGISTRANTS:**

**CPAs:**

<b>Cert No.</b>	<b>Name</b>	<b>Issue Date</b>
1071	Maurice Greer Duncan	Jul 29, 1955
1358	James Leon Laborde	Jul 28, 1959

1442	Charles Norman Nobles	Oct 06, 1960
1624	Robert Charles White	Jul 27, 1962
1661	Frederick Van Wieren	Feb 02, 1963
1707	Jimmie Lee Cole	Feb 08, 1964
1999	Melvin F. Spreitzer	Aug 05, 1967
2013	Dalton Dale Bandy	Jan 27, 1968
2070	Thomas D. Clanton	Jul 27, 1968
2152	John David McFadden	Feb 01, 1969
2240	Stephen Frederick Worthley	Jul 25, 1969
2385	Laurel Shannon Provine	Jul 27, 1970
2426	Robert Wayne Carter	Feb 01, 1971
2512	Larry Dayton Bailey	Jul 30, 1971
2720	Nick L. Gales	Jul 31, 1972
2903	Janice Kay Wittrock	Jan 26, 1973
2938	William Wade Brown	Jul 27, 1973
2944	Ulis Eugene Clem	Jul 27, 1973
3054	Steven D. Blackledge	Jan 28, 1974
3088	Aubrey L. Haws	Jan 28, 1974
3223	David Stuart Hall	Jul 26, 1974
3404	Steven Holt Thomas	Jan 27, 1975
3456	Donald Franklin Copley	Jul 28, 1975
3632	William Murlin Groth	Jan 27, 1976
4078	Richard W. Buchanan	Jul 18, 1977
4156	John Dewitt Walters Jr.	Jul 18, 1977
4195	Ben R. Morris	Nov 21, 1977
4198	Larry M. Whisenhunt	Nov 21, 1977
4325	Jeffrey Alan Nick	Jan 23, 1978
4359	Curtis Lee Wynn	Jan 23, 1978
4636	John Robert Hayes Jr.	Jan 29, 1979
4684	Tommy T. Parker	Jan 29, 1979
5278	Donna Ellis Trewitt	Jul 25, 1980
5327	Mary Florence Moffett	Jul 25, 1980
5425	Donna Wilson Sbanotto	Nov 21, 1980
5920	Sherry Ann Deal	Jan 29, 1982
5942	Terry Lynn French	Jan 29, 1982
5947	Carl Ray George	Jan 29, 1982
6003	Catherine Ivonne Marker	Jan 29, 1982
6308	Stephen Wayne Mills	Jul 22, 1982
6352	Kathy Lynn Sumner	Jul 22, 1982
6629	Kathleen A. Kastelic	Jan 17, 1983
6707	Jennifer Shamas Simms	Jan 17, 1983
6722	Rhonda Lee Stock	Jan 17, 1983
6875	Susan Marie Murray	Jul 28, 1983
7041	James Stanley Speck	Jul 28, 1983
7074	Sheraldine H. Williams	Jul 28, 1983
7342	Lea Ann Mitchell	Jan 26, 1984
7416	Sharon L. Tomlinson	Jan 26, 1984

7700	Daniel Clyde Pryor	Jul 26, 1984
7787	Janice E. Perkins	Jul 26, 1984
8016	Carolyn Elizabeth Vowell Dougherty	Jan 31, 1985
8203	Gary Mark Cook	Jul 26, 1985
8420	Jill J.A. Gasaway	Oct 18, 1985
8522	John Erich Frank	Jan 23, 1986
8624	Katherine Lynn Palmeter	Jan 23, 1986
8950	Bill R. Nichols	Jul 31, 1986
9220	John F. Lupe	Jan 29, 1987
9444	Rodger Dean Graham	Jul 23, 1987
9525	Leland D. Rudiger	Jul 23, 1987
9577	Dorothy Lee Whitley	Jul 23, 1987
9641	Charles F. Bartholomew	Jan 28, 1988
9738	Thelma J. Brandy Littlefield	Jan 28, 1988
9841	Janet Worley Funkhouser	Jan 28, 1988
9875	Melody D. Ashenfelter	Jul 28, 1988
9997	Deborah Mccullough Luthey	Jul 28, 1988
10198	Alan A. Garbart	Jan 26, 1989
10246	Deborah L. Maple	Jan 26, 1989
10946	Alan Gale Jones	Jul 26, 1990
11496	David Andrew Brandenburgh	Jan 30, 1992
11613	Ann Shell Pewitt	Jan 30, 1992
11629	Nancy Ann Bumgarner	Jan 30, 1992
11744	Timothy James Brown	Jul 28, 1992
12334	Susan G. Davis	Jul 30, 1993
12432	Debra Kay Bachman	Jan 21, 1994
12709	Janet Claire Sheeler	Aug 01, 1994
12872	David C. Brandley	Jan 30, 1995
13483	David W. Ecker	Aug 05, 1996
13790	Barbara A. Walke	Feb 03, 1997
14151	Jerald L. Issacs	Jun 19, 1998
14164	Ray H. Brame	Aug 03, 1998
14348	Laura B. Davenport Dear	Feb 01, 1999
14840	Gay Lynn Gauldin	Jul 31, 2000
14926	Elizabeth Kay Lovell	Nov 17, 2000

### **DECEASED REGISTRANTS:**

#### **CPAs:**

John Arledge	2124	Issued February 1, 1969
B. Carroll	7892	Issued January 31, 1985
David Denney	9145	Issued January 29, 1987
Louis Fioretti	2113	Issued October 4, 1968
Julius Kemmling	5729	Issued July 27, 1981
Vickie Wilson	12636	Issued January 21, 1994



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**INACTIVE FIRMS:**

**CPA Corporations:**

Barnett & Jones, Inc.  
Berberich Trahan & Co., P.A. (Kansas)  
Briggs & Veselka Co. (Texas)  
Classen Inc.  
Cochran Head Vick & Co., P.A. (Missouri)  
Cole & Associates, P.C.  
Copeland, Hild & Trotter, P.C.  
Jenson & Company, CPA's, P.C.  
Summit CPA and Business Services PC  
Van Cleave & Associates, P.C.

**CPA Limited Liability Companies:**

Charles E. Finsel, CPA, PLLC  
Frederick Accounting, PLLC  
Gano Coleman, CPA, PLLC  
Lifestyles Money Management, PLLC  
Trebor B. Nail, CPA, PLLC

**CPA Limited Liability Partnerships:**

MCM CPAs & Advisors LLP (Kentucky)  
Sanders, Bledsoe & Hewett CPA's, LLP

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

<b>File No.</b>	<b>Firm Name</b>	<b>Revocation Date</b>
11711	BILL MITTS, INC.	July 1, 2020
13717	BLUE & CO., LLC	July 1, 2020
13856	CHRISTY KOGER CPA PC	July 1, 2020
11768	COLE & ASSOCIATES, P.C.	July 1, 2020
12365	DONNA L. MCGRUFF, CPA, INC., P.C.	July 1, 2020
13963	EVANS & KNAUTH, PLLC	July 1, 2020
13704	HERTZBACH & COMPANY, P.A., INCORPORATED	July 1, 2020
13597	LITTLETON RUEF & ASSOCIATES PC	July 1, 2020
13592	LUDINGTON & LAWSON, PLLC	July 1, 2020
13735	MARGARET A. CONNER, CPA, PLLC	July 1, 2020
13073	MONIER & ASSOCIATES, P.C.	July 1, 2020
13568	MY CFO – MY CPA, PLLC	July 1, 2020
13030	PAUL TAX & ACCOUNTING SERVICES, P.L.L.C.	July 1, 2020
13875	PDR CPAS + ADVISORS, INC	July 1, 2020
13930	PRACTICAL TAX SOLUTIONS PLLC	July 1, 2020
12850	RICK L. DUGAN, CPA PLLC	July 1, 2020

12477	ROBERT L. SHERER, CPA, P.C.	July 1, 2020
12445	SOUCEK & ASSOCIATES, P.L.C.	July 1, 2020
13612	SUTTON FROST CARY LLP	July 1, 2020
13228	WILLIAM G. LAJOIE, P.C.	July 1, 2020

**EXPERIENCE VERIFICATION APPLICATIONS APPROVED BY THE EXECUTIVE DIRECTOR:**

John Trevor Angell  
 Kristy Michelle Brenner  
 Asher Morgan Brown  
 Samuel Edward Blodgett  
 Samuel W Enloe  
 Melissa Ann Gruenewald  
 Sang My Ngo  
 Jonathan Evan Johnson  
 Brittany Joy Jordan  
 Chuan Shi  
 Jeffrey R Schuman  
 Scott Gregory Shaw  
 Victor James Stillwell  
 John David Stringer