

OKLAHOMA ACCOUNTANCY BOARD**MINUTES OF REGULAR MEETING**

November 19, 2021

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, November 19, 2021, at Oklahoma Accountancy Board, 201 NW 63rd St; Ste. 210, Oklahoma City, OK 73116. A recording of the meeting is on file in the OAB office. Members present at Call to Order:

Robin Byford, CPA, Chair
David Greenwell, CPA, Vice Chair
Sandra Siegfried, CPA, Secretary
James Taylor, CPA, Member
Bryan Storms, CPA, Member
Taylor Green, Member
Jody Manning, Member

Board staff present at the meeting: Executive Director, Randy Ross; Colin Autin, Deputy Director, and Kylee Thompson, Administrative Assistant. Assistant Attorney General Unit Chief, John Settle was also present.

Agenda Item #1a – Call To Order: At approximately 8:30 AM, Chair Byford called the meeting to order.

Agenda Item #1b – Declaration of Quorum: Chair Byford 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 present for the appropriate time: Chris Heim, with HBC CPAs & Advisors, 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 October 15, 2021, Regular Meeting of the OAB; (2) Approve the minutes of the October 21, 2021, special meeting of the OAB (3) Take official notice of the preliminary OAB financial statements for month

ending October 21, 2021; (4) Take official notice of the experience verification applications which have been approved by the Executive Director; (5) Approve the actions taken by the Executive Director on applications and registrations filed since the previous meeting; and (6) Approve the verification of the administrative posting to the OAB's records and certification of scores for Quarter 3/2020 Examination [July through September 2020].

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

A roll call vote was taken and recorded as follows:

Greenwell AYE

Byford AYE

Taylor AYE

Siegfried AYE

Green AYE

Storms AYE

Manning AYE

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

CASES TO DISMISS:

Case No. 2256 – CPA FIRM

This case was opened as a result of a referral by the Oklahoma State Auditor and Inspector's office alleging that the registrant firm performed two substandard audits. The substandard work was confirmed by the Board's assigned investigator. An administrative consent order (ACO) was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$1,000, plus costs and attorney fees in the amount of \$9,433, and requires audit staff members to take certain audit-related CPE courses. The sole owner of the firm returned the signed ACO, but passed away before the Board approved it. The firm will be dissolved and recovery of the assessed fines and costs is unlikely and will require additional expenditures to pursue; therefore, the Enforcement Committee recommends that the case be dismissed.

FILES TO CLOSE:

File No. 2573 – CPA

This file was opened due to a complaint alleging the registrant used a business credit card for personal expenses. The registrant admitted use of the card, but claimed that the previous CEO of the company allowed the card to be used for personal expenses as long as those amounts were reimbursed. The registrant and company have agreed to a settlement amount and general release in the matter; therefore, the Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant reported 44 hours for 2017 (includes 4 hours ethics); 55.5 hours for 2018 (includes 4 hours ethics); and 40 hours for 2019 (includes 6 hours ethics).

File No. 2603 – CPA

This file was opened due to a complaint alleging the registrant prepared payroll tax reports late and made an error on complainant's tax return. Registrant submitted documentation that the payroll tax reports were mailed to complainant timely. Registrant also admitted to the error on the complainant's tax return, but amended the return once the error was realized. The Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant reported 59 hours for 2017 (includes 2 hours ethics); 47 hours for 2018 (includes 2 hours ethics); and 42 hours for 2019 (includes 2 hours ethics).

File No. 2608 – CPA

This file was opened due to a complaint alleging the registrant failed to perform as trustee and failed to return phone calls and other correspondence. The registrant responded that registrant had resigned the trustee position in 2019 and that the court had appointed an attorney to handle the matter. Therefore, the Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant reported 60 hours for 2017 (includes 2 hours ethics); 30 hours for 2018 (includes 2 hours ethics); and 75 hours for 2019 (includes 4 hours ethics).

File No. 2610 – CPA

This file was opened due to a complaint alleging the registrant engaged in "crimes" against a tribal nation. The Enforcement Committee did not find a violation in the registrant's actions; therefore, it recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant reported 60 hours for 2017 (includes 4 hours ethics); 37 hours for 2018 (includes 0 hours ethics); and 26 hours for 2019 (includes 0 hours ethics).

Motion by Siegfried that the Board approve the Case no.'s 2256, 2573, 2603, 2608, and 2610. Second by Storms.

A roll call vote was taken and recorded as follows:

Greenwell AYE

Byford AYE

Taylor AYE

Siegfried AYE
Green AYE
Storms AYE
Manning AYE

Agenda Item #6 - Discussion and possible action on report from the Audit and Budget Committee [materials to be distributed prior to the meeting] –

Manning Chris Heim, with HBC CPAs & Advisors presented the board with audited financial statements for June 30, 2021 and 2020. A brief discussion took place.

Motion by Manning that the Board approve the presentation of the Oklahoma Accountancy Board fiscal year 2020/2021 audit report. Second by Taylor.

A roll call vote was taken and recorded as follows:

Greenwell AYE
Byford AYE
Taylor AYE
Siegfried AYE
Green AYE
Storms AYE
Manning AYE

Agenda Item #7 – Discussion and possible action on 2020 Annual PROC Report:

A brief discussion took place among the Board.

Motion by Storms that the Board approve the 2020 Annual PROC Report. Second by Greenwell.

A roll call vote was taken and recorded as follows:

Greenwell AYE
Byford AYE
Taylor AYE
Siegfried AYE
Green AYE
Storms AYE
Manning AYE

Agenda Item #8 – Discussion and possible action on the proposed 2022 Oklahoma Accountancy Board meeting schedule:

- January 21, 2022
- February 18, 2022
- March 18, 2022
- April 22, 2022
- May 20, 2022
- June 17, 2022

- July 15, 2022
- August 19, 2022
- September 16, 2022
- October 21, 2022
- November 18, 2022
- December 16, 2022

Executive Director Ross presented the proposed 2021 Board meeting dates.

Motion by Greenwell that the Board approve the proposed 2021 Board meeting dates. Second by Green.

A roll call vote was taken and recorded as follows:

Greenwell AYE
 Byford AYE
 Taylor AYE
 Siegfried AYE
 Green AYE
 Storms AYE
 Manning AYE

Agenda Item #9 – Discussion and possible action on report from Board members on the NASBA 113th Annual Meeting: A brief discussion took place.

Agenda Item #10 –Proposed Executive Session pursuant to Title 25 O.S. § 307(B)(4) for discussion and possible action regarding confidential communications between a public body and its attorney concerning a pending investigation, claim, or action if the public body, with the advice of its attorney, determines that disclosure will seriously impair the ability of the public body to process the claim or conduct a pending investigation, litigation, or proceeding in the public interest; and, Pursuant to Title 25 O.S. § 307(B)(1) for discussion and possible action on employment, hiring, appointment, promotion, disciplining, resignation, changes to existing salaries, or setting salary ranges for the following individual positions;

- A. Executive Director
- B. Deputy Director & Peer Review Coordinator
- C. Licensing Coordinator
- D. Examination Coordinator
- E. CPE Coordinator
- F. Administrative Programs Officer III
- G. Enforcement Coordinator
- H. Accountant II
- I. Administrative Assistant II
- J. Administrative Assistant II
- K. Administrative Assistant II.

At this time, Chair Byford entertained a motion to enter into Executive Session.

Motion by Storms to enter into Executive Session. Second by Taylor.

Affirmative Votes: Siegfried, Green, Taylor, Greenwell, Byford, Manning, and Storms.

The Board entered into Executive Session at approximately 9:15 AM.

Motion by Manning to come out of Executive Session. Second by Taylor

Affirmative Votes: Siegfried, Green, Taylor, Greenwell, Byford, Manning, and Storms.

The Board came out of Executive Session at approximately 9:58 AM.

During the Executive Session, no votes were taken and no other matters were discussed.

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

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

Updates

- Attended the NASBA annual meeting thank you for the Loren P. Sachs award
- We had the ceremony at Oklahoma City Community College. It was well attended and thank you to Jim, David and Jody
- I am presenting at a couple of CPE events over the next few weeks
- Do we want to have a board sponsored Christmas lunch this year
- I wanted to make note that my uncle Senator Gene Howard passed away this week
- Reminder to bring old agenda binders next month
- Jim Williamson, PROC member has resigned. We have begun the process to find a replacement

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

- BEP One LLP – Nov 2021 Rent/Storage fee - \$4,869.00
- Patricia Parrish – Staff Interviews - \$3,450.00

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

- HBC CPAs and Advisors – Progress Billing #2 for FY21 Audit - \$9,750.00

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

- Announcements

Announce date and location of the next meeting – 8:30 a.m., Friday, December 17, 2021, at the Oklahoma Accountancy Board, 201 NW 63rd Street, Ste. 210, Oklahoma City, OK 73116

Agenda Item #13 – Adjourn: There being no further business to come before the Board, Chair Byford entertained a motion to adjourn.

A roll call vote was taken and recorded as follows:

- Byford AYE
- Taylor AYE
- Siegfried AYE
- Green AYE
- Storms AYE
- Manning AYE

The meeting was adjourned at approximately 10:05 AM.

Robin Byford, Chair Date

ATTEST:

Sandy Siegfried, Secretary Date

APPENDIX I

**Actions Approved by the Executive Director
As of November 19, 2021**

APPLICATIONS FOR TRANSFER OF EXAM CREDITS:

Audria Gill

APPLICATIONS FOR CERTIFICATION (Successful Candidates):

Richard Bisson
Yenifer Chaves
Andrew Berry Cook
David Paul Fenley
Aundria Gill
Clayeton Tanner Hammock
Diana M. Healey
Andrew Edward Hood
Cleve Houston Jackson
Rachel M. Kaiser
Harley James Pennington
Dale Straight
Rachel Danielle Voigtlander
Ethan Williams

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

Sophie Collins (Texas)
Sean Jones (Iowa)
Davis Le (California)
Zhouchen Sun (California)

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

David Evans 16026
Saralyn Glen 15886
Tamra Pacillo 18708
Elizabeth Ritter 17448

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:

PIPPENGER & COMPANY, P.C.

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

RICK PAYNE CPA AND ASSOCIATES PLLC
TAXTRUA PLLC

REINSTATEMENT OF CPA PROFESSIONAL CORPORATIONS:

BENJAMIN & KO (Connecticut)

APPLICATION TO USE A TRADE NAME

Jennifer McCormick DBA Outsource Solutions
Rhines CPA

CERTIFICATES SURRENDERED BY REGISTRANTS:

CPAs:

No Longer Practicing in Oklahoma:

Agnieszka Cary 18286 Issued February 17, 2017

No Longer Residing in Oklahoma:

Karen DeMent 8080 Issued January 31, 1985
Alina Li Li Keow 18929 Issued October 28, 2019

Other:

David Daviee 9673 Issued January 28, 1988
Sara Hieke 15418 Issued August 5, 2002
Paul Imboden 12272 Issued July 30, 1993
Julie Kramer-McNatt 15932 Issued, May 14, 2004
Anna Lowther 9996 Issued July 28, 1988
Amanda Means 17991 Issued September 11, 2015
David Turk 14305 Issued October 30, 1998
Carol Voiles 4794 Issued July 27, 1979

CERTIFICATES PLACED IN RETIRED STATUS BY REGISTRANTS:

CPAs:

Cert No.	Name	Issue Date
1744	Jerry Milton Bork	Aug 1, 1964
2145	Stephen L. Johnson	Feb 1, 1969
2371	William Nichols Magee	Jul 27, 1970
2457	Edward S. Matthews	Feb 1, 1971
2532	Jana Lee Johnston	Jul 30, 1971

2798	Michael Douglas Unruh	Sep 8, 1972
2820	Michael Bingham	Jan 26, 1973
2949	Rocky L. Duckworth	Jul 27, 1973
3638	Rick Jensen	Jan 27, 1976
4002	Joe T. Shockley, Jr.	Jan 24, 1977
4584	Gayle Lynn M. Moore	Nov 27, 1978
4659	Del W. McClung	Jan 29, 1979
4696	Sandford Waller Rothe	Jan 29, 1979
4743	John R. Linder	Jan 29, 1979
4801	David W. Bardwell	Jul 27, 1979
5117	Benjamin E. Parker	Jan 28, 1980
5293	Deborah Ann Kitchens	Jul 25, 1980
5492	Jim Goin	Jan 26, 1981
6878	Joe Payne Davis	Jul 28, 1983
7091	Richard Alan Johns	Jul 28, 1983
7261	Ronald Evans	Jan 26, 1984
7378	Keith Allen Robben	Jan 26, 1984
7694	David Lee Pilant	Jul 26, 1984
7808	Frances Ayres	Aug 23, 1984
8202	Robert Conatser	Jul 26, 1985
8247	Jack P. Harrison	Jul 26, 1985
8493	Charles Crisp	Jan 23, 1986
8553	Carolyn Elizabeth Henderson	Jan 23, 1986
8960	Jerry Arthur Peace	Jul 31, 1986
9143	Eustacia Marie Dawson	Jan 29, 1987
9635	Mark R. Aldridge	Jan 28, 1988
9961	Philip D. Hoey, Jr.	Jul 28, 1988
10440	Charles Hover	Jul 27, 1989
11219	Robert C. Showler	Jan 31, 1991
11295	Lynn Marie Cline	Jul 25, 1991
11405	Rebecca Stillson	Jul 25, 1991
11541	Judy Gibson	Jan 30, 1992
11891	Cheryl Weems	Jul 28, 1992
12564	Andrew Lynn Murphree	Jan 21, 1994
12682	Lytle Carl Caldwell, Jr.	Aug 1, 1994
13537	Cynthia Moore-Jeffries	Aug 5, 1996
13661	Wayne Allen DeBusk	Feb 3, 1997
14466	Van Harlan Bumpas	Jun 22, 1999
15449	Robert Dean Pierce	Aug 5, 2002

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
5434	Paul E. Babb	Oct 1, 2021
5752	David Charles Martin	Oct 1, 2021
9818	Donna Lynn Gingras	Oct 1, 2021
15886	Saralyn E. Glen	Oct 1, 2021
16280	Anna Dongfang Zhao	Oct 1, 2021
16749	W. Sid Lawrence	Oct 1, 2021
17448	Elizabeth Poage Ritter	Oct 1, 2021
17959	Phillip D. Martin	Oct 1, 2021
18984	Fengli Zhang	Oct 1, 2021
18989	E,arie Joyce Cotton	Oct 1, 2021

CERTIFICATES SURRENDERED BY REGISTRANTS:

CPAs:

Surrendering CPA Certificate Due To CPE Requirements:

Brent Emery 9430 Issued July 23, 1987

Other:

Robert Sorelle 12092 Issued January 28, 1993

DECEASED REGISTRANTS:

CPAs:

Chester J. Babbit 3049 Issued January 28, 1974

Elizabeth Nelson 4427 Issued July 20, 1978

Gloria Bergman 5038 Issued January 29, 1982

Mark Conrath 6105 Issued January 29, 1982

Julie Tierney 9296 Issued January 29, 1987

Neva Brown 10631 Issued January 25, 1990

James Palmer 12322 Issued July 30, 1993

Thomas W. McLuckie 12758 Issued August 1, 1994

INACTIVE FIRMS:

CPA Corporations:

C.J. BABBIT, CPA, INC.

KEITH A. ROBBEN, CPA PC

EXPERIENCE VERIFICATION APPLICATIONS APPROVED BY THE EXECUTIVE DIRECTOR:

Richard Bisson
Yenifer Chaves
Andrew Cook
Aundria Gill
Rachel Kaiser
Shelby O'Dell
Harley Pennington
Joseph Romano
Dale Straight
Zachary Tillotson
Ethan Williams