

OKLAHOMA ACCOUNTANCY BOARD**MINUTES OF REGULAR MEETING**

September 17, 2021

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, September 17, 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
Sandy Siegfried, CPA, Secretary
Jim Taylor, CPA, Member
Bryan Storms, CPA, Member
Taylor Green, Member
Jody Manning, Member

Board staff present at the meeting: Randy Ross, Executive Director; LaLisa Semrad, Enforcement Coordinator; Kylee Thompson, Administrative Assistant; and Assistant Attorney General John Crittenden was also present.

Agenda Item #1a – Call To Order: At approximately 8:34 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: Dean Taylor, representing the OSA and Laurie Bausch, applicant.

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 August 6, 2021, Regular Meeting of the OAB; (2) Take official notice of the preliminary OAB financial statements for the months ending August 30, 2021; (3) Take official notice 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 items on the Consent Agenda. Second by Taylor.

A roll call vote was taken and recorded as follows:

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

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

Note: Chair Byford deferred this item until Vice Chair Greenwell's arrival at 9:12 AM.

Case No. 2255 – Samuel Alexander, CPA

This case was opened as a result of a referral by the Oklahoma State Auditor and Inspector's office alleging Respondent performed a substandard governmental entity audit. Substandard work was confirmed by the Board's investigator. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$500, plus costs and attorney fees in the amount of \$6,594.46, which must be paid in three monthly installments after the effective date of the order. In addition, Respondent shall have preissuance reviews of at least three engagement pre-selected by the Board and must complete 38 hours of CPE in selected subject areas. A proven violation of this ACO, the Act or the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant reported 44 hours for 2017 (includes 2 hours ethics); 40 hours for 2018 (includes 2 hours ethics); and 40 hours for 2019 (includes 2 hours ethics).

Peer Review Status: In compliance.

Motion by Greenwell that the Board approve Case no. 2255. Second by Storms.

A roll call vote was taken and recorded as follows:

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

Agenda Item #6 – Discussion and possible action on Laurie Bausch’s request for a criminal history eligibility review in accordance with OAC 10:15-37-11 (f) [confidential materials attached]: Enforcement Coordinator LaLisa Semrad presented this application to the Board.

The applicant requested a criminal history review for eligibility to sit for the CPA exam. The applicant made her statement to the Board and then answered questions from the Board.

Member Sandy Siegfried entertained a motion to approve the application.

Motion by Manning that the Board approve the criminal history eligibility review application of Laurie Bausch.

A roll call vote was taken and recorded as follows:

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

Agenda Item #7 – Discussion and possible action on report from the Rules Promulgation and Legislative Committee:

Note: Chair Byford deferred this item until Vice Chair Greenwell’s arrival at 9:12 AM.

- Proposed 2022 Act and Rule changes suggested language.

Member Greenwell presented these proposed changes to the Board.

Motion by Greenwell that the Board approve these changes and move forward with legislative and rule promulgation process. Second by Taylor.

A roll call vote was taken and recorded as follows:

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

Agenda Item #8 – Discussion and possible action on report from Audit, Budget and Technology Committee:

- Fiscal year 2023 Budget Request Program

Motion by Manning that the Board approve the fiscal year 2023 Budget Request Program. Second by Storms.

A roll call vote was taken and recorded as follows:

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

Agenda Item #9 – Discussion and possible action on National Association of State Boards of Accountancy Regional Directors’ Focus Questions: Executive Director Ross presented this item to the Board. The Board discussed the feedback of CPA Evolution Curriculum, the Board’s budget impact by COVID-19, and how NASBA can help the Board be prepared to assist with legislation.

Note: Vice Chair Greenwell arrived at 9:12 AM.

Agenda Item #10– Discussion and possible action to select the OAB voting representative and alternate at the NASBA Annual Meeting; Member Taylor entertained nominations for the voting representative and alternative for the OAB at the NASBA Annual Meeting.

Motion by Taylor to nominate Chair Robyn Byford as the OAB’s voting representative and Vice Chair David Greenwell as the OAB’s voting alternate voting representative at the NASBA Annual Meeting. Second by Siegfried.

A roll call vote was taken and recorded as follows:

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

Agenda Item #11 – Discussion and possible action on Invoice # INV-0181 [\$28,560; Thentia USA Inc.; Thentia Cloud licensing August 2020 – July 31, 2021];

Motion by Byford that the Board approve the Thentia Global Systems USA Inc.; Thentia Cloud licensing Invoice for August 2020 – July 31, 2021 #INV-0063 [\$28,560]. Second by Manning.

A roll call vote was taken and recorded as follows:

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

Agenda Item #12 – New Business: There was no new business.

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

Updates

- We have two new staff members on board and are getting them trained up. Joey Wash and Lauren Norcom have joined us.
- We continue the process of becoming a PROC for South Dakota and Kansas. We will be the first state to be a PROC for multiple states.
- We continue to make progress with our system while we await the release of the next version of Thentia.

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

- BEP One LLP – Sep 2021 rent and storage fees - \$4,869.00
- Bank of America – July 2021 Credit card fees - \$2,826.40

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

- NASBA – FY22 Membership dues - \$5,300.00

Agenda Item #14 – Discussion and possible action on report from the Chair:

- Announce date and location of next meeting – 8:30 AM, Friday, October 15th, 2021 at the Oklahoma Accountancy Board.

Agenda Item #15 – Adjourn: There being no further business to come before the Board, Chair Byford adjourned the meeting.

The meeting was adjourned at approximately 9:46 AM.

 Robin Byford, Chair

 Date

ATTEST:

Sandy Siegfried, Secretary

Date

APPENDIX I
Actions Approved by the Executive Director
As of September 17, 2021

APPLICATIONS FOR CERTIFICATION (Successful Candidates):

Carson Brown
Trent Lee Caldwell
Jennifer A. Clarke
Carly Costley
Hayden Wells Deberry
Crystal Lee Delaney
Sarah Heffington
Emma Johnson
Bryce Patrick Jones
Jinsu Kim
Amber Burton King
Marla Niskern
Matthew Alba Nunez
Linh Nhat Pham
Todd Eric Riddle
Jon Charles Schwake
Amy Rakkell Scott-Sanjur
Ryan Shores
Kyler James Skelton
Noah Russell Tedescucci
Jacob Ventris
Vanessa Winnie

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

Patricia Blunt (Oregon)
Daniel Manning (Texas)
Emily Upstrom (Wisconsin)

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

Yang Li 18874
Samuel Powell 18261

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:

CERTUS, PLLC
HARRIS TAX AND ACCOUNTING, PC

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:

COALFIRE CONTROLS, LLC (Colorado)
 CRT, CPA PLLC
 KYLE JOHNSON CPA PLLC
 STEPHEN CAVNAR, CPA, PLLC
 WALKER & TISDALE CPA'S, PLLC

INACTIVE FIRMS:

CPA Corporations:

JOE BOB SMITH CPA, PC

REINSTATEMENT OF CPA PROFESSIONAL LIMITED LIABILITY COMPANIES:

RYAN W. GREENLEE, CPA, PLLC

REINSTATEMENT OF CPA PROFESSIONAL CORPORATIONS:

HARPER, RAINS, KNIGHT & COMPANY, P.A. (Mississippi)

APPLICATION TO USE A TRADE NAME

Buxton Financial Services
 Huang Tax Services
 R.M. Olsen Accounting, Tax & Advisory
 Thomas Accounting Services

CERTIFICATES SURRENDERED BY REGISTRANTS:

No Longer Practicing in Oklahoma:

Michael Bushkuhl 2940 Issued July 27, 1973
 Kevin Stewart 16401 Issued April 25, 2008
 Hang Zhou 18093 Issued January 5, 2016

Other:

Linda Ehrhardt 14601 Issued August 27, 1999
 Edwin Holcomb 7610 Issued July 26, 1984
 John Killam 7980 Issued January 31, 1985
 Thomas Luetkmeyer 3962 Issued January 24, 1977
 Sheri Mallory 12052 Issued January 28, 1993
 Byron Millsap 7457 Issued January 26, 1984
 Jackie Scott 2164 Issued February 01, 1969

DECEASED REGISTRANTS:

CPAs:

Gail Donnellan 6882 Issued July 28, 1983
 Davis Kiker 10231 Issued January 26, 1989
 Richard E. McColloch 1837 Issued July 31, 1965
 Paul R. Miller 6480 Issued December 16, 1982
 Joe Bob Smith 3261 Issued July 26, 1974
 Dennis Statham 2166 Issued February 1, 1969

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

Cert No.	Name	Issue Date
1759	Walter Olson	Aug 1, 1964
2079	Donald Merrill	Jul 27, 1968
2640	Mary Meckfessel	Jan 31, 1972
2737	Susan Smith	Jul 31, 1972
2823	Donald Britton	Jan 26, 1973
3927	William Fort	Jan 24, 1977
3993	Stephen Rice	Jan 24, 1977
4288	Steven Hildebrand	Jan 23, 1978
4474	James McElvany	Jul 20, 1978
4533	William Weeks	Jul 20, 1978
5197	Cynthia Feedback	Mar 29, 1980
5478	Lynn Ely	Jan 26, 1981
5871	Daniel Norton	Nov 20, 1981
6109	Lowell Faulkenberry	Jan 29, 1982
6885	Barbara Duggan	Jul 28, 1983
7439	Stella Reyna	Jan 26, 1984
7670	Lawrence Montague	Jul 26, 1984
7962	Susan Honska	Jan 31, 1985
8079	Crystal Tapp	Jan 31, 1985
8205	Leslie Crall	Jul 26, 1985
8474	Rita Byrd	Jan 23, 1986
8611	Ronald Milligan	Jan 23, 1986
8663	Charles Ryan	Jan 23, 1986
8838	Gary Deshazer	Jul 31, 1986
9312	Gerald White	Jan 28, 1987
9319	Christine Winfield	Jan 29, 1987
9666	Gano Coleman	Jan 28, 1988
9965	Kevin Holovach	Jul 28, 1988
10217	Billie Houston	Jan 26, 1989
10687	Robert Hensley	Jan 25, 1990

10996	Scott Shelton	Jul 26, 1990
11249	James Wilson	Jan 31, 1991
13701	Keri Hunter	Feb 3, 1997
14946	Dona Brown	Jan 29, 2001

INDIVIDUALS AUTOMATICALLY REVOKED AS A RESULT OF NON-COMPLIANCE WITH 68 O.S. & 238.1 AND 59 O.S. & 15.4:

Cert No.	Name	Revocation Date
10900	Rebecca Cragin	Aug 1, 2021
17547	John Gavin	Aug 1, 2021
18116	Aaron Schnider	Aug 1, 2021

EXPERIENCE VERIFICATION APPLICATIONS APPROVED BY THE EXECUTIVE DIRECTOR:

Ryne Carman
 Jennifer Clarke
 Carly Costley
 David Fenley
 Sarah Heffington
 Ekaterina Horn
 Emma Johnson
 Bryce Jones
 Amber King
 Nichole Mowry
 Matthew Nunez
 Linh Pham
 Todd Riddle
 Jon Schwake
 Amy Scott-Sanjur
 Noah Tedescucci
 Vanessa Winnie

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