

OKLAHOMA ACCOUNTANCY BOARD**MINUTES OF REGULAR MEETING**

December 16, 2022

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, December 16, 2022 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:

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

Board staff members present at the meeting: Ashley Plyushko, Executive Director; Chloe Nettey, Deputy Director; and Kylee Thompson, Administrative Assistant. Unit Chief of the Attorney General, John Settle was also present.

Agenda Item #1a – Call To Order: At approximately 10:00 AM, Chair Greenwell called the meeting to order.

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

Agenda Item #1c – Announcement of Legal Meeting Notice: Executive Director Plyushko 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): Board Member Mark Whitman, CPA was absent from the meeting.

Agenda Item #2 – Announcement of Visitors: The following visitors were present for the appropriate time: Dean Taylor, representing the OSA.

Agenda Item #3 – Public Comment Period: Executive Director Plyushko advised the Board that she 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 November 18, 2022, Regular Meeting of the OAB; (2) Take official notice of the preliminary OAB financial statements for the month ending November 30, 2022; (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. (5) Approve the verification of the administrative posting to the OAB's records and certification of scores for Quarter 3/2022 Examination [July through September 2022]

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

A roll call vote was taken and recorded as follows:

Greenwell AYE

Siegfried AYE

Byford AYE

Storms AYE

Manning AYE

Green AYE

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

ADMINISTRATIVE CONSENT ORDERS:

Case No. 2324 – Melinda Barber, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 42 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2017-2019 and 4 hours short of meeting the 4-hour minimum ethics requirement for that same period. In addition, Respondent was 2.5 hours short of meeting the 20-hour minimum annual requirement for 2017. 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 \$80.00, which must be paid within thirty days of the effective date of the order. In addition, Respondent must submit 42 hours of CPE to apply to the shortage within sixty days. Four of those hours must be in ethics. 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.

Case No. 2325 – Douglas R. Riess, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 2 hours short of meeting the 4-hour minimum ethics CPE requirement for compliance period 2019-2021. 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 \$80.00, which must be paid within thirty days of the effective date of the order. In addition, Respondent must submit 2 hours of ethics CPE to apply to the shortage within thirty days. 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 Orders in these cases be approved by the Board.

Motion by Siegfried that the Board approve the administrative consent orders for Case no. 2324 and 2325. Second by Storms.

A roll call vote was taken and recorded as follows:

Greenwell AYE

Siegfried AYE

Byford AYE

Storms AYE

Manning AYE

Green AYE

Agenda Item #6 – Discussion and possible action on report from Legislative Committee: A brief discussion took place among the board.

Motion by Siegfried that the board approve to move forward with the Sunset, Firm Mobility, changing the definition of Attestation, and reduction of hours to sit for exam to 120 for the 2023 Legislative bills. Second by Byford.

A roll call vote was taken and recorded as follows:

Greenwell AYE

Siegfried AYE

Byford AYE

Storms AYE

Manning AYE

Green AYE

Agenda Item #7 – Discussion and possible action to review the list of crimes which would disqualify an individual from obtaining or holding a license or certificate: A brief discussion took place among the Board.

Motion by Byford that the board delete 21 O.S. 684 Partial-Birth Abortion – Civil Action from the list of Disqualifying Crimes. Second by Manning.

A roll call vote was taken and recorded as follows:

Greenwell AYE

Siegfried AYE

Byford AYE

Storms AYE

Manning AYE

Green AYE

Agenda Item #8 - Discussion and possible action to approve invoice #30246 from HBC CPAs & Advisors for \$13,500.00: A brief discussion took place among the board.

A motion by Storms that the board approve invoice #30246. Second by Manning.

A roll call vote was taken and recorded as follows:

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

Agenda Item #9 – Discussion and possible action to approve invoice #30296 from HBC CPAs & Advisors for \$11,250.00: A brief discussion took place among the board.

A motion by Manning that the board approve invoice #30296. Second by Green.

A roll call vote was taken and recorded as follows:

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

Agenda Item #10 - Discussion and possible action to approve invoice #2445 from Seres Smith Consulting for \$15,000.00: A brief discussion took place among the board.

Motion by Byford that the board pay invoice #2445. Second by Manning.

A roll call vote was taken and recorded as follows:

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

Agenda Item #11 – New Business: No new business.

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

Updates:

- Spent significant time learning about the agency and visiting with staff.

- Attended the OSCPA December Board Meeting.
- Met virtually with NASBA to discuss their organization and services offered.

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

- BEP One LLP – Jun 2022 Rent/Storage fee - \$4,869.00

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

- N/A

Motion by Manning to approve the Executive Director's Report. Second by Storms.

A roll call vote was taken and recorded as follows:

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

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

- Announcements
- Announce date and location of the next meeting – 9:00 a.m., Friday, January 20, 2023, at the Oklahoma Accountancy Board, 201 NW 63rd St; Ste. 210, Oklahoma City, OK 73116

Agenda Item #14 – Adjourn: There being no further business to come before the Board, Chair Greenwell adjourned the meeting.

Motion by Storms to adjourn meeting. Second by Manning.

A roll call vote was taken and recorded as follows:

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

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The meeting was adjourned at approximately 10:33 AM.

David Greenwell, Chair Date

ATTEST:

Bryan Storms, Secretary Date

APPENDIX I
Actions Approved by the Executive Director
As of December 16, 2022

APPLICATIONS FOR CERTIFICATION (Successful Candidates):

Judson Wayne Adair
Jake Burroughs
Collin R. Chancellor
Heidi Couch
Kaycee Nicole Davidson
Dexter L Flick
Bailey P. Gower
Jeremy N Grant
Maren Inga Schultz

APPLICATIONS FOR TRANSFER OF EXAM CREDITS:

Sehoon Yoon

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

James A Dugan (Washington)
John Stephen Fer (Texas)
George Simon (Delaware)

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

Christopher Caldwell 15387

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY PARTNERSH:

Out of State:
BPM CPA LLP

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:

BOB HESS, CPA, PLLC
BRTM ACCOUNTING SERVICES, PLLC
WILLIAMSON CPA PLLC

REINSTATEMENT OF CPA PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS:

MCM CPAS & ADVISORS LLP

REINSTATEMENT OF CPA PROFESSIONAL LIMITED LIABILITY COMPANIES:**REINSTATEMENT OF CPA PROFESSIONAL CORPORATIONS:****APPLICATION TO USE A TRADE NAME:****CERTIFICATES SURRENDERED BY REGISTRANTS:****Surrendering CPA Certificate Due to CPE Requirements:**

Steven Ewing	9594 Issued July 23, 1987
Jeffrey Fisher	5484 Issued January 26, 1981

No Longer Practicing in Oklahoma:

James Tate	9350 Issued March 19, 1987
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No Longer Residing in Oklahoma:

Kristen Derryberry	17558 Issued September 5, 2013
Lori Holland	14201 Issued August 3, 1998

Retired:**Other:**

Douglas Adkins	5229 Issued July 25, 1980
Kevin Brown	16244 Issued August 8, 2006
Abigail Neal	18341 Issued April 21, 2017
Heather Topper	8826 Issued July 31, 1986

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

Name	Cert. No	Issue Date
Gerald E. Saunders	1915	8/6/1966
James Roy Vergin	3004	7/27/1973
Edith F. Moates	3652	1/27/1976

Keith Newton	4324	1/23/1978
Beverly Dilbeck	4432	7/20/1978
Ellen Elizabeth Jones	5291	7/25/1980
Vicki Ellen Herringshaw	5645	6/18/1981
Charles Joseph Robertson	7006	7/28/1983
Carolyn Joy Turner	7057	7/28/1983
Lou Anne Fields	8304	7/26/1985
Cynthia Diane Shaul	8350	7/26/1985
Marc A. Delametter	8497	1/23/1986
Jane E. Frazier	8913	7/31/1986
Cynthia Elaine Rozell	8945	7/31/1986
Stephen Craig Carrow	9058	9/18/1986
Kevin M. Wolf	9840	1/28/1988
Jeffrey Henderson	10935	7/26/1990
Clifford Anderson Dolton	11309	7/25/1991
Shryln Treadwell	11419	7/25/1991
Randy Lyn York	11906	7/28/1992
Reva McDonald	14538	8/2/1999
Joanne Ferguson	16987	12/3/2010

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

Name	Cert. No	Revocation Date
Rick L. Dugan	3733	11/1/2022
Jon M. Chism	4083	11/1/2022
Thomas Frank	6584	11/1/2022
Kent L. Rugeley	8661	11/1/2022
Dava Sherrill Carson	9277	11/1/2022
Nora Catherine Foster	12481	11/1/2022
William Carleton Schwartz Jr	12790	11/1/2022
John Zhonglai Guan	15575	11/1/2022
Andrew Paul McLaughlin	16156	11/1/2022

RESCINDED REVOCATION:

DECEASED REGISTRANTS:

CPAs:

PAs:

INACTIVE FIRMS:

CPA Partnerships:

CPA Corporations:

WYNONA BROOKS, C.P.A., A PROFESSIONAL CORPORATION

CPA Limited Liability Companies:

ASC CERTIFIED PUBLIC ACCOUNTANTS, P.L.L.C.
CLIFFORD A. DOLTON, CPA, PLLC

CPA Limited Liability Partnerships:

LURIE, LLP

**EXPERIENCE VERIFICATION ACTIVITY
SINCE THE PREVIOUS BOARD MEETING**

**Experience verification applications approved by the
Executive Director as of December 16, 2022**

**SARAH BRATCHER
DEXTER FLICK
KAYTLIN GARNER
BAILEY GOWER
DEXTER FLICK
JEREMY GRANT
BROOKE JORDAN
SEHOON YOON**