OKLAHOMA ACCOUNTANCY BOARD

MINUTES OF REGULAR MEETING

February 18, 2022

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, February 18, 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:

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

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

Agenda Item #1a - Call To Order: At approximately 9:30 AM, Chair Byford called the meeting to order.

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

<u>Agenda Item #1c – Announcement of Legal Meeting Notice</u>: 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): Board member Jody Manning was absent.

<u>Agenda Item #2 – Announcement of Visitors</u>: The following visitors were present for the appropriate time: Blaine Peterson, and Steve Milam, representing the OSCPA; Dean Taylor, representing the OSA.

<u>Agenda Item #3 – Public Comment Period</u>: 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 December 17, 2021, Regular Meeting of the OAB; (2) Take official notice of the preliminary OAB financial statements for month ending December 31, 2021, and January 31, 2022; (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; (5) Approve the verification of the administrative posting to the OAB's records and certification of scores for Quarter 4/2021 Examination [October through December 2021].

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

A roll call vote was taken and recorded as follows:

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

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

ADMINISTRATIVE CONSENT ORDERS:

Case No. 2260 - CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 3 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2017-2019. 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 \$424.33, which must be paid within 30 days of the effective date of the order. In addition, Respondent must submit 3 hours of 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 Order in this case be approved by the Board.

OAB Records Summary

CPE Status: Registrant reported 44 hours for 2017 (includes 4 hours ethics); 33 hours for 2018 (includes 4 hours ethics); and 40 hours for 2019 (includes 2 hours ethics).

Case No. 2263 - CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 4 hours short of meeting the 4-hour minimum ethics CPE requirement for compliance period 2017-2019. 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 \$424.33, which must be paid within 30 days of the effective date of the order. Respondent has submitted sufficient hours to apply to the shortage after the ACO is approved. 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 reported 40 hours for 2017 (includes 0 hours ethics); 40 hours for

2018 (includes 0 hours ethics); and 40 hours for 2019 (includes 0 hours

ethics).

Case No. 2264 - CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 4 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2017-2019. 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 \$424.33, which must be paid within 30 days of the effective date of the order. In addition, Respondent must submit 4 hours of 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 Order in this case be approved by the Board.

OAB Records Summary

CPE Status: Registrant reported 40.5 hours for 2017 (includes 3 hours ethics); 33 hours

for 2018 (includes 5 hours ethics); and 42.5 hours for 2019 (includes 4 hours

ethics).

Case No. 2265 - CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 17 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2018-2020. 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 30 days of the effective date of the order. Respondent has submitted sufficient hours to apply to the shortage after the ACO is approved. 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 reported 30 hours for 2017 (includes 4.5 hours ethics); 39 hours

for 2018 (includes 3.5 hours ethics); and 34 hours for 2019 (includes 2 hours

ethics).

Case No. 2266 - CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 27 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2018-2020 and 20 hours short of the 20-hour minimum requirement for calendar year 2020. 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 30 days of the effective date of the order. In addition, Respondent must submit 27 hours of CPE to apply to the shortage within sixty 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 Order in this case be approved by the Board.

OAB Records Summary

CPE Status: Registrant reported 66 hours for 2018 (includes 10 hours ethics); 27 hours for 2019 (includes 4 hours ethics); and 0 hours for 2020.

Case No. 2267 - CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 27.5 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2018-2020 and 8 hours short of the 20-hour minimum requirement for calendar year 2020. 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 30 days of the effective date of the order. Respondent has submitted sufficient hours to apply to the shortage after the ACO is approved. 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 reported 40.5 hours for 2018 (includes 8.5 hours ethics); 40 hours for 2019 (includes 8 hours ethics); and 12 hours for 2020 (includes 0 hours ethics).

<u>Case No. 2268 – CPA</u>

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 18 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2017-2019, 60 hours short of the same requirement for 2018-2020, and 20 hours short of the 20-hour minimum requirement for calendar year 2020. An Administrative Consent Order 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 \$80.00, which must be paid within 30 days of the effective date of the order. In addition, Respondent must submit 60 hours of CPE to apply to the shortage within 90 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 Order in this case be approved by the Board.

OAB Records Summary

CPE Status: Registrant reported 42 hours for 2017 (includes 0 hours ethics); 40 hours for 2018 (includes 4 hours ethics); and 20 hours for 2019 (includes 0 hours ethics); and 0 hours for 2020.

Case No. 2269 - CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 1 hour short of meeting the 120-hour minimum CPE requirement for compliance period 2017-2019. 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 30 days of the effective date of the order. Respondent has submitted the hour to apply to the shortage after the ACO is approved. 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 reported 34 hours for 2017 (includes 2 hours ethics); 46 hours for

2018 (includes 6 hours ethics); and 39 hours for 2019 (includes 4 hours

ethics).

Case No. 2270 - CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 60 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2018-2020, 100 hours short of the same requirement for 2019-2021, and 20 hours short of the 20-hour minimum requirement for calendar years 2020 and 2021. An Administrative Consent Order 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 \$80.00, which must be paid within 30 days of the effective date of the order. In addition, Respondent must submit 100 hours of CPE to apply to the shortage within 120 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 Order in this case be approved by the Board.

OAB Records Summary

CPE Status: Registrant reported 40 hours for 2018 (includes 8 hours ethics); 0 hours for 2019; 0 hours for 2020; and 0 hours for 2021.

<u>Case No. 2271 – CPA</u>

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 9.5 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2017-2019. 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 30 days of the effective date of the order. Respondent has submitted sufficient hours to apply to the shortage after the ACO is approved. 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 reported 38 hours for 2017 (includes 4 hours ethics); 46.5 hours

for 2018 (includes 12 hours ethics); and 26 hours for 2019 (includes 12 hours

ethics).

Motion by Storms that the Board approve the Administrative Consent Orders in Cases 2260, 2263, 2264, 2265, 2266, 2267,

2268, 2269, 2270, and 2271. Second by Taylor.

A roll call vote was taken and recorded as follows:

Byford AYE

Green AYE

Taylor AYE

Greenwell AYE

Siegfried AYE

Storms AYE

<u>Agenda Item #6 – Discussion and possible action on report from the Legislative</u> Committee:

 Presentation of the final proposed changes to the Oklahoma Accountancy Board rules

A brief discussion took place among the board members.

Motion by Taylor that the Board adopt the proposed rule changes with the suggested revisions. Second by Green.

A roll call vote was taken and recorded as follows:

Byford AYE

Green AYE

Taylor AYE

Greenwell AYE

Siegfried AYE

Storms AYE

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

- January 2022 newsletter stats [NASBA]
- Legislation is assigned to two Committees; Two of our bills (Education, SB 1297 & Definition of Exam, SB 1253) have moved out of the first Committee to the second
- I've secured House authors for both: Education Stinson & Def. Exam Kendrix
- OMES cancelled the mandatory training scheduled for February; rescheduled for April
- We've had discussions about Thentia with Secretary Winchester and OMES working group
- Working with Blaine to schedule an off-site Board meeting to coincide with OSCPA event

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

- BEP One LLP Jan 2022 Rent/Storage fee \$4,869.00
- BEP One LLP Feb 2022 Rent/Storage fee \$4,869.00
- Collegesource FY22 Subscription fee \$2,755.50
- Calvert Law Firm Nov 2021 Legal services \$2,952.30
- OCCC Nov 2021 CPA Ceremony room rental fee \$3,500.00

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 – FY21 Audit final billing - \$6,000.00

Agenda Item #7 - Proposed Executive Session 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 Greenwell.

A roll call vote was taken and recorded as follows:

Byford AYE

Green AYE

Taylor AYE

Greenwell AYE

Siegfried AYE

Storms AYE

The Board came out of Executive Session at approximately 9:56 AM.

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

A roll call vote was taken and recorded as follows:

Byford AYE

Green AYE

Taylor AYE

Greenwell AYE Siegfried AYE Storms AYE

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

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

- Announcements
- Announce date and location of the next meeting 9:30 a.m., Friday, March 18, 2022, at the Oklahoma Accountancy Board, 201 NW 63rd Street, Ste. 210, Oklahoma City, OK 73116.

<u>Agenda Item #14 – Adjourn</u>: There being no further business to come before the Board, Chair Byford adjourned the meeting at approximately 10:22 AM.

Motion by Storms to adjourn meeting. Second by Greenwell.

A roll call vote was taken and recorded as follows: Byford AYE Green AYE Taylor AYE Greenwell AYE Siegfried AYE Storms AYE

		Robin Byford, Chair	Date
ATTEST:			
Sandy Siegfried, Secretary	Date		

APPENDIX I

Actions Approved by the Executive Director As of February 18, 2022

APPLICATIONS FOR CERTIFICATION (Successful Candidates):

Nicole Baalman

Rebbecca Lyn Bush

Billy D. Bussell

Ryan Paul Cale

Cameron T. Cremin

Kelli Elizabeth Day

Phuong Cat Do

Tyler R. Fletcher

Forrest Robert Harmon

Ekaterina Horn

Sydney Paige Kimble

Stephanie M. Knapp

William Hudson Kuykendall

Brittany Elizabeth Lee

Jiaqi Liu

Daniel Timothy Murray

Jennifer Louise Newman

Sanya Parker

Cathryn Laura Payne

Amberly Dawn Proctor

Joseph Gabriel Romano

Aidee S. Salas-Montoya

Agnessa A. Timoshenko

Pau Sian Tuang

Sasha Lenay Unkel

Jue Wang

Kerri Lea Webb

Sean Alexander Webster

Leah Wietholter

Abbie Kathryn Winchester

APPLICATIONS FOR TRANSFER OF EXAM CREDITS:

David Christopher Gough Anthony Gabriel Rodriguez

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

Valerie Ruyle Halverson (Texas) Trevor R. Ridgway (Kentucky) Angela Wallace (Texas)

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

Amanda Dawn Beasley 15248 Allison Newfield Haney 13167 Jack Heitman, Jr. 5716 Elena Martyanova 16126 Douglas McElyea 10005 Jason C. Norman 16741-R Priyanka Garg Singhal 16719 Jason T. Williams 13031 Johnny Williamson 18262

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS

JOHNSON ROUSE & ASSOCIATES, PLLP

Out of State:

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:

HERLEY & REINKE ACCOUNTING, P.C. (Nebraska) WILF & HENDERSON P.C.

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:

ABBOTT ACCOUNTING, PLLC FALCON ACCOUNTING PLLC REGIER, COX AND ASSOCIATES, PLLC ROBIN K. JOLLY CPA, PLLC

REINSTATEMENT OF CPA PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS:

REINSTATEMENT OF CPA PROFESSIONAL LIMITED LIABILITY COMPANIES:

REINSTATEMENT OF CPA PROFESSIONAL CORPORATIONS:

<u>APPLICATION TO USE A TRADE NAME:</u>

CERTIFICATES SURRENDERED BY REGISTRANTS:

Surrendering CPA Certificate Due to CPE Requirements:

David Carson 9899 Issued July 28, 1988
William Chevaillier 8195 Issued July 26, 1985
Michelle Dawson 13694 Issued February 3, 1997
Tracy Oldham 14548 Issued August 2, 1999
Tammy Quigley 15453 Issued August 5, 2002
Richard Robinson 3254 Issued July 26, 1974

No Longer Practicing in Oklahoma:

Ralph Link Newcomb 7681 Issued July 26, 1984

No Longer Residing in Oklahoma:

Michael Nijoka 18469 Issued October 16, 2017
Brooks Wilkinson 9657 Issued January 28, 1988
Jennifer Yee 18715 Issued November 13, 2018

Retired:

Susan Davis 12334 Issued July 30, 1993

Other:

Richard Alltizer 3743 Issued July 19, 1976
Janet Burdue 11087 Issued January 31, 1991
David Dearing 3332 Issued January 27, 1975
Rita Eason 5659 Issued July 27, 1981
Karen Gregory 5707 Issued July 27, 1981
Robert Helm 8251 Issued July 26, 1985
Barbara Kauffmann 3481 Issued July 28, 1975

CERTIFICATES PLACED IN RETIRED STATUS BY REGISTRANTS:

CPAs:

Name	Cert. No	Issue Date
Ronald Wayne Allen	2256	29-Jan-70
Barry Neil Shamas	2757	31-Jul-72
Steven Mark Wood	2781	1/31/1972
Ronald R. Glass	2786	7/31/1972
John Leroy Sands	2917	1/26/1973
Gary Stephens Mathews	3370	1/27/1975
Paul Emmons	3711	3/5/1976
Helen Jane Tully	4017	1/24/1977
James Wayne Fields	4623	1/29/1979
Marsha Kay Barnes	4802	7/27/1979
E. Ann Fields	4814	7/27/1979
Jin Su	4921	7/27/1979
Jeffrey Thomas	4984	11/30/1979
Betty Wymer	5172	1/28/1980
May-Fong Chan	5242	7/25/1980
Paul Largess	5298	7/25/1980
Ginger Gay Evans	5694	7/27/1981
William David Green	5956	1/29/1982
Jacqueline Harrington	6490	12/16/1982
Joan Willoughby	7075	7/28/1983
Rodney Armstrong	7194	1/26/1984
Jeffrey Bishop	7210	1/26/1984
Darrell Rowland	7383	1/26/1984

T	
7850	1/31/1985
7960	1/31/1985
8002	1/31/1985
8024	1/31/1985
8490	1/23/1986
8931	7/31/1986
9120	1/29/1987
9186	1/29/1987
9810	1/28/1988
9818	7/28/1988
10062	7/28/1988
10245	1/26/1989
10396	7/27/1989
11184	1/31/1991
11644	1/30/1992
11683	1/30/1992
11775	7/28/1992
12022	1/28/1993
12192	7/30/1993
12344	7/30/1993
14243	8/3/1998
15957	7/29/2004
17414	4/26/2013
	8002 8024 8490 8931 9120 9186 9810 9818 10062 10245 10396 11184 11644 11683 11775 12022 12192 12344 14243 15957

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
Diane Adair Ellis	9679	1/1/2022
Douglas L. McElyea	10005	1/1/2022
Anthony Craig Galier	12003	1/1/2022
Donald J. January	12037	1/1/2022
Rebecca J. Taylor	13014	1/1/2022
Jason T. Williams	13031	1/1/2022
Melinda Fritz Wilkinson	14634	1/1/2022
Michael Gerald Benefield	17566	1/1/2022
Caleb M. Shough	17674	1/1/2022
Elizabeth A. Shough	18372	1/1/2022

RESCINDED REVOCATION:

DECEASED REGISTRANTS:

CPAs:

Robert Eugene Kershaw Gary Dean Tucker Katherine 'Kay' Ann Ray Marvin Hartz Carroll Dean York James M. Mortson 13707 Issued February 3, 1997 5157 Issued January 28, 1980 7018 Issued July 28, 1983 1259 Issued August 5, 1958 2052 Issued January 27, 1968 18128 Issued March 29, 2016

PAs:

INACTIVE FIRMS:

CPA Partnerships:

CPA Corporations:

BARBARA A. KAUFFMANN, C.P.A., P.C. DANNY PAYNE, CPA, PC

CPA Limited Liability Companies:

ABLA & JOLLY CPA, PLLC KEVIN FORTNA CPA, PLLC REGIER, COX & DUDLEY, PLLC

CPA Limited Liability Partnerships:

WEIKEL, JOHNSON, PARRIS & ROUSE, PLLP

EXPERIENCE VERIFICATION APPLICATIONS APPROVED BY THE EXECUTIVE DIRECTOR:

Allyson Akers
Brooke Boeckman
Jaimie Bollman
Rebbecca Bush
Billy Bussell
Cameron Cremin
Kira Cox

Tyler Fletcher Ashley Goodman David Gough

Rachel Hiles

Barry Kelley

Stephanie Knapp

Sydney Kimble

William Kuykendall

Brittany Lee

Jiaqi Liu

Justin Love

Daniel Murray

Jennifer Newman

Ian O'Guin

Sanya Parker

Cathryn Payne

Amberly Proctor
Eric Russell
Tyler Schlobohm
Marisa Smith
Jared Strain
Agnessa Timoshenko
Pau Tuang
Sasha Unkel
Kerri Webb
Sean Webster
Abbie Winchester