

OKLAHOMA ACCOUNTANCY BOARD

MINUTES OF REGULAR MEETING

November 18, 2022

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

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

Board staff members present at the meeting: Randy Ross, 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 9:00 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 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: Blaine Peterson, representing the OSCPA, Dean Taylor, representing the OSA, Chris Heim, with HBC CPAs & Advisors, and Ashley Plyushko.

Agenda Item #3 – Public Comment Period: Executive Director Ross advised the Board that he had not received any requests for public comment. However, Dean Taylor took the opportunity, on behalf of the Oklahoma Society of Accountants, to express the Society's appreciation for Randy Ross and his dedication to the Oklahoma Accountancy Board and the accounting profession.

Agenda Item #4 – Consent Agenda: The Consent Agenda contained four items for the OAB’s consideration: (1) Approve the Minutes of the October 21, 2022, Regular Meeting of the OAB; (2) Take official notice of the preliminary OAB financial statements for the months ending October 31, 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.

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

A roll call vote was taken and recorded as follows:

Greenwell AYE

Siegfried AYE

Byford AYE

Whitman AYE

Storms AYE

Manning AYE

Green AYE

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

ADMINISTRATIVE CONSENT ORDERS:

Case No. 2322 – Traci Trasky, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 14 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2019-2021 and 18.5 hours short of the 20-hour minimum annual requirement for 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 18.5 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.

Case No. 2323 – Karen Tucker, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 34 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2017-2019 and 18 hours short of the 20-hour minimum annual requirement for 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 thirty days

of the effective date of the order. In addition, Respondent must submit 34 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.

Motion by Siegfried that the Board approve the administrative consent orders for Case no. 2322 and 2323. Second by Byford.

A roll call vote was taken and recorded as follows:

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

Agenda Item #6 – Discussion and possible action on report from the Audit and Budget Committee: Presentation of the Oklahoma Accountancy Board fiscal year 2022 audit report was presented by Chris Heim with HBC CPAs & Advisors.

Motion by Manning that the Board approve the 2022 audit report. Second by Whitman.

A roll call vote was taken and recorded as follows:

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

Agenda Item #7 – Discussion and possible action on NASBA Annual Meeting report:
 A brief discussion took place among the Board.

Agenda Item #8 - Proposed Executive Session pursuant to 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: Executive Director:
 At approximately 9:21 AM, Chair Greenwell entertained a motion to enter into an Executive Session.

Motion by Siegfried to enter Executive Session. Second by Storms.

A roll call vote was taken and recorded as follows:

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

Chair Greenwell entertained a motion to reconvene the meeting at 9:33 AM.

Motion by Manning to reconvene meeting. Second by Whitman.

A roll call vote was taken and recorded as follows:

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

A motion by Bryan Storms to appoint Ashley Plyushko as the new Executive Director of the Oklahoma Accountancy Board at an annual salary of \$140,000 with benefits. Second by Manning.

A roll call vote was taken and recorded as follows:

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

Agenda Item #9 - Discussion and possible action on request from James Allen, CPA #4237 to waive his AICPA Professional Ethics course requirement for lapsed permits pursuant to Oklahoma Administrative Code 10:15-30-3. Executive Director, Randall Ross presented the request from James Allen and recommended to deny his request. A brief discussion took place among the Board.

A motion by Green to deny James Allen's request. Second by Manning.

A roll call vote was taken and recorded as follows:

Greenwell AYE
Siegfried AYE
Byford AYE

Whitman AYE
 Storms AYE
 Manning AYE
 Green AYE

Agenda Item #10 – New Business: No new business.

Agenda Item #11 – Discussion and possible action on report from the Executive Director:

Updates:

- Office staff updates: on November 14, we welcomed to the staff Symone Chambers as Receptionist, and on November 21, we are welcoming Ashley Plyushko, CPA, as Executive Director of the Oklahoma Accountancy Board.

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

- BEP One LLP – Nov 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:

- HBC CPAs and Advisors – Auditing services; progress billing #1 - \$7,250.00

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

A roll call vote was taken and recorded as follows:

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

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

- Announcements
- Announce date and location of the next meeting – 9:00 a.m., Friday, December 16, 2022, at the Oklahoma Accountancy Board, 201 NW 63rd St; Ste. 210, Oklahoma City, OK 73116

Agenda Item #13 – Adjourn: There being no further business to come before the Board, Chair Greenwell adjourned the meeting.

Motion by Whitman to adjourn meeting. Second by Byford.

A roll call vote was taken and recorded as follows:

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

The meeting was adjourned at approximately 9:58 AM.

David Greenwell, Chair Date

ATTEST:

Bryan Storms, Secretary Date

APPENDIX I
Actions Approved by the Executive Director
As of November 18, 2022

APPLICATIONS FOR CERTIFICATION (Successful Candidates):

Cade A. Brewster
John Andrew Gorman
Avery Hassen
Alec Holland
Tyler Lester
Cameron Elizabeth McDonald
Heather A. McIntosh
Margo McKenzie
Taylor Joseph Stephens

APPLICATIONS FOR TRANSFER OF EXAM CREDITS:

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

Nicholas Brian Dugan (California)
Cynthia D. Martin (Washington)
Nicole Janse Van Rensburg (California)

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY PARTNERSH:

Out of State:

MARTIN HOOD LLC
TOPEL FORMAN, L.L.C.

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:

BURWELL & ASSOCIATES PLLC
HUSTLE ACCOUNTING PLLC
MATT R. SCHOVANEC, CPA, PLLC

REINSTATEMENT OF CPA PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS:

KCOE ISOM, LLP

REINSTATEMENT OF CPA PROFESSIONAL LIMITED LIABILITY COMPANIES:**REINSTATEMENT OF CPA PROFESSIONAL CORPORATIONS:****APPLICATION TO USE A TRADE NAME:**

Crase Enterprises

CERTIFICATES SURRENDERED BY REGISTRANTS:**Surrendering CPA Certificate Due to CPE Requirements:**

Blant Miller	6965	Issued July 28, 1983
Shea Roach	12297	Issued July 30, 1993

No Longer Practicing in Oklahoma:

Alison Ruter	19133R	Issued December 9, 2022
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No Longer Residing in Oklahoma:

Steven Estes	12895	Issued January 30, 1995
Robert Woodall	16371	Issued July 27, 2007

Retired:**Other:**

Callie Catcher	5700	Issued July 27, 1981
Charles Lau	5363	Issued July 25, 1980
Robert Musgrave	19089	Issued September 29, 202

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

Name	Cert. No	Issue Date
James R. Taylor	2478	2/1/1971
Howard R. Hamilton	3224	7/26/1974
Bill Jarnigan	4865	7/27/1979
D. Bruce Binkley	6857	7/28/1983
Richard Lee Conyers	6869	7/28/1983

Charles Thomas Sochor	7040	7/28/1983
Dan L. Van Wormer	7161	10/27/1983
Ricky James Goza	7938	1/31/1985
Shelly J. Gamble	11113	1/31/1991
Douglas Lokey	11354	7/25/1991
Deborah Ann Denham	12469	1/21/1994
Curtis B. Wilkinson	13214	7/31/1995
Charles L. Van Cleave	13598	9/6/1996
Richard A. Clay	14950	1/29/2001

**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
Douglas Robert King	2533	10/1/2022
John Ariel Walker	3405	10/1/2022
Thomas M. Sievert	7031	10/1/2022
Mark Leon Weathers	10809	10/1/2022
Sarah J. Armstrong	13828	10/1/2022
Gregory Michael Shuler	15143	10/1/2022
Kristie Evelina Tirey	15148	10/1/2022
Lois J. Welch	15154	10/1/2022
Brittany N. King	18107	10/1/2022

RESCINDED REVOCATION:

DECEASED REGISTRANTS:

CPAs:

Walter Gillispie	3340	1/27/1975
Kenneth Klehm	3361	1/27/1975

PAs:

INACTIVE FIRMS:

CPA Partnerships:

CPA Corporations:

2905

LOU ANNE FIELDS, CPA INC. P.C.

CPA Limited Liability Companies:

A GIRL AND A CALCULATOR, PLLC

CPA Limited Liability Partnerships:

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

**Experience verification applications approved by the
Executive Director as of November 18, 2022**

**JUDSON ADAIR
CADE BREWSTER
HEIDI COUCH
RACHEL CUNNINGHAM
AVERY HASSEN
ALEC HOLLAND
JAYDEN LANGLEY
CAMERON MCDONALD
HEATHER MCINTOSH
MARGO MCKENZIE
CALE MINX
TAYLOR STEPHENS**

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