

OKLAHOMA ACCOUNTANCY BOARD**MINUTES OF REGULAR MEETING**

April 21, 2023

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, April 21, 2023 at Oklahoma Accountancy Board, 201 NW 63rd St; Ste. 210, Oklahoma City, OK 7311. 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, Secretary
Mark Whitman, CPA, Member
Robin Byford, CPA, Member
Jody Manning, Member
Taylor Green, Member

Board staff present at the meeting: Ashley Plyushko, Executive Director; Chloe Nettey, Deputy Director; LaLisa Semrad, Enforcement Coordinator; and Kylee Thompson, Administrative Assistant. Assistant Attorney General Emily Isbill was also present.

Agenda Item #1a – Call To Order: At approximately 9:00 AM, Chair Greenwell called the meeting to order. A roll call vote was taken and recorded as follows:

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): There were no absences.

Agenda Item #2 – Announcement of Visitors: The following visitors were present for the appropriate time: Blaine Peterson, representing the OSCPA.

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 February 17, 2023, Regular Meeting of the OAB; (2) Take official notice of the preliminary OAB financial statements for month ending January 31, 2023, and February 28, 2023; (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; and (5) Approve the verification of the

administrative posting to the OAB's records and certification of scores for Quarter 4/2022 Examination [October through December 2022].

Motion by Byford that the Board approve the Consent Agenda.
Second by Whitman.

A roll call vote was taken and recorded as follows:

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

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

ADMINISTRATIVE CONSENT ORDER:

Case No. 2329 – Richard L. Anderson, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 11 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2018-2020 and 39 hours short of the same requirement for 2019-2021. In addition, Respondent was 4 hours short of meeting the 20-hour minimum annual requirement for calendar year 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 thirty days of the effective date of the order. In addition, Respondent must submit 39 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.

Case No. 2331 – Brandon J. Brown, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 12 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 thirty days of the effective date of the order. In addition, Respondent must submit 12 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. 2332 – Brian J. Metz, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 20 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2018-2020 and 4 hours short of meeting the 4-hour minimum ethics requirement for that same period. 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 20 hours of CPE to apply to the shortage within thirty 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. 2333 – Allison H. Angleton, 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 Order in this case be approved by the Board.

Case No. 2334 – Gary R. Bastemeyer, 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 Order in this case be approved by the Board.

Case No. 2335 – Cameron G. Long, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 8 hours short of meeting the 120-hour minimum 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 8

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. 2336 – Thomas C. Lewis, II, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 13 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2019-2021 and .5 hours short of meeting the 4-hour minimum ethics requirement for that same period. 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 in four monthly installments of \$125 and a final installment of \$80. The first installment shall be due within thirty days of the effective date of the order. In addition, Respondent must submit 13 hours of CPE to apply to the shortage within thirty days. .5 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. 2337 – Reid A. Brooks, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 40.5 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2019-2021 and 9 hours short of meeting the 20-hour minimum annual requirement for calendar year 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 has submitted 40.5 hours of CPE to apply to the shortage. 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. 2338 – Brian F. Dobry, 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 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. Respondent has submitted one hour of CPE to apply to the shortage. 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. 2339 – Johnny R. Ragsdale, Jr., CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 58.5 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2020-2022 and 20 hours short of meeting the 20-hour minimum annual requirement for calendar year 2022. 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 58.5 hours of CPE to apply to the shortage within ninety 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. 2340 – Jeffrey S. Vestring, 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 2019-2021 and 16 hours short of meeting the 20-hour minimum annual requirement for calendar year 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 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.

Case No. 2341 – Scott M. Berter, 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 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. Respondent has submitted one hour of CPE to apply to the shortage. 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. 2342 – James C. Stafford, 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 Order in this case be approved by the Board.

Case No. 2343 – Lindsey Barbour, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 7.5 hours short of meeting the 120-hour minimum 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. Respondent has submitted 7.5 hours of CPE to apply to the shortage. 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. 2344 – Steven K. Wilson, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 16 hours short of meeting the 120-hour minimum 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 16 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. 2345 – William H. Head, 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 Order in this case be approved by the Board.

Case No. 2346 – Cristy A. Jones, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 17.5 hours short of meeting the 120-hour minimum 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 17.5 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. 2347 – Carol L. McFarland, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 5.5 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2019-2021 and 2 hours short of meeting the 4-hour minimum ethics requirement for that same period. 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 5.5 hours of CPE to apply to the shortage within thirty days. Two 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. 2348 – Patrick A. Gorrell, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 2 hours short of meeting the 120-hour minimum 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 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. 2349 – Ann M. Albertson, 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 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 17 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. 2350 – Curtis J. Fischer, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 30 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2019-2021 and 4 hours short of meeting the 4-hour minimum ethics requirement for that same period. In addition, Respondent was 20 hours short of meeting the 20-hour minimum annual requirement for calendar year 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 30 hours of CPE to apply to the shortage within sixty days. 4 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. 2352 – Shuk-Kuen Ng, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 2.5 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2019-2021, 10 hours short of meeting the 20-hour minimum annual requirement for calendar year 2020 and 17.5 hours short for calendar year 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 27.5 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.

Case No. 2353 – Jerry J. Saxon, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 5.5 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 thirty days of the effective date of the order. In addition, Respondent must submit 5.5 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. 2355 – Joe T. Ewalt, 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 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 one hour 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. 2357 – Melinda J. Barber, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 29 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2020-2022. 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. Respondent has submitted 29 hours of CPE to apply to the shortage. 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. 2359 – Ruth A. Kraemer, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 11 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2020-2022. 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. Respondent must submit 11 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. 2360 – Pamela R. Caro, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 20 hours short of meeting the 20-hour minimum annual 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 thirty days of the effective date of the order. In addition, Respondent must submit 20 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.

Motion by Siegfried that the Board approve the Administrative Consent Orders in Cases 2329, 2331, 2332, 2333, 2334, 2335, 2336, 2337, 2338,

2339, 2340, 2341, 2342, 2343, 2344, 2345, 2346, 2347, 2348, 2349, 2350, 2352, 2353, 2355, 2357, 2359, and 2360. Second by Manning.

A roll call vote was taken and recorded as follows:

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

Agenda Item #6 – Discussion and possible action on FY 23 financials to be performed by HBC CPAs and Advisors: Executive Director Plyushko notified the Board we sent out about 50 bids to audit firms. Only two responded and one later pulled out. Executive Director advised the Board to approve the agreement with HBC CPAs and Advisors.

Motion by Green that the Board approve the contract with HBC CPAs and Advisors. Second by Manning.

A roll call vote was taken and recorded as follows:

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

Agenda Item #7 – Discussion and possible action on individual CPA designation use by unregistered firms: A brief discussion took place among the Board about unregistered firms offering tax work and accounting services and whether the CPAs employed by these firms should be able to use the CPA designation. The Executive Director will research how other states handle this issue and will report back to the Board. No administrative actions took place at this time.

Agenda Item #8 – Discussion and possible action on report from the Continuing Professional Education Committee: Board member Byford gave a summary of the CPE Compliance Review Report for 2018-2020. No administrative actions took place at this time.

Agenda Item #9 – Discussion and possible action on proposed professional services contracts for FY 24: Executive Director Plyushko presented current FY 23 hourly rates and proposed FY 24 hourly rates to the Board for review.

Motion by Storms that the Board approve the proposed professional services contract for FY 24. Second by Byford.

A roll call vote was taken and recorded as follows:

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

Agenda Item #10 – Discussion and possible action on proposed investigative services contract for James Brian Walter, CPA PLLC: Executive Director Plyushko summarized a case the Board is attempting to investigate regarding a complaint that was received by the Enforcement department. Executive Director Plyushko requested permission from the Board to hire James Brain Walter, CPA PLLC. Board members Mark Whitman and Bryan Storms abstained from voting due to possible conflict of interest.

Motion by Byford that the Board accept the proposed investigative services contract for James Brian Walter, CPA PLLC. Second by Siegfried.

A roll call vote was taken and recorded as follows:

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

Agenda Item #11 – Discussion and possible action on FY 23 Budget Work Program revision: Deputy Director Chloe Nettey presented to the Board the revisions to aligning the budget with current encumbrances and expenses.

Motion by Green that the Board approve the FY 23 Budget Work Program revision. Second by Storms.

A roll call vote was taken and recorded as follows:

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

Agenda Item #12 – Discussion and possible action on Thentia Cloud invoice INV-0558 in the amount of \$14,319.12: Executive Director Plyushko presented to the

Board invoice number 0558 which ratified Thentia Cloud cost from August 1, 2022 to January 31, 2023.

Motion by Byford that the Board approve INV-0558 in the amount of \$14,319.12. Second by Storms.

A roll call vote was taken and recorded as follows:

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

Agenda Item #13 – Discussion and possible action on Thentia Cloud invoice INV-0559 in the amount of \$21,777.60: Executive Director Plyushko presented to the Board invoice number 0559, summarizing Thentia Cloud costs from February 1, 2023 to January 31, 2024.

Motion by Byford that the Board approve INV-0559 in the amount of \$21,777.60. Second by Green.

A roll call vote was taken and recorded as follows:

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

Agenda Item #14 – Discussion and possible action on Oklahoma Public Employees Retirement System invoice #011688 in the amount of \$32,066.57: Executive Director Plyushko presented invoice #011688 to the Board.

Motion by Storms that the Board approve invoice #011688 in the amount of \$32,066.57. Second by Manning.

A roll call vote was taken and recorded as follows:

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

Agenda Item #15 – Discussion and possible action on website upgrade statement of work: Executive Director Plyushko presented the estimated costs for the website upgrade and summarized the agencies plans for completing the project in the upcoming months. Board members Mark Whitman and Bryan Storms abstained from voting due to possible conflict of interest.

Motion by Siegfried that the Board approve the statement of work for the website upgrade. Second by Byford.

A roll call vote was taken and recorded as follows:

Green AYE

Manning AYE

Byford AYE

Siegfried AYE

Greenwell AYE

Storms Abstained

Whitman Abstained

Agenda Item #16 – New Business: There was no new business.

Agenda Item #17 – Discussion and possible action on report from the Executive Director:

Updates

- Update to Attest Definition (SB170), 120 to Sit (SB171), and Firm Mobility (SB172) all passed the House this week and are headed to the Governor's desk. Staff will be meeting in the upcoming weeks to create a plan of action for implementation.
- I attended the NASBA Executive Director conference at the end of February and found that to be very helpful. I made some good connections with other states.
- I spoke at OU at the beginning of April regarding the importance of and the opportunities available in the accounting profession.
- The response to the UAA model rules draft was submitted by the deadline so now we wait for final rule release.
- I want to welcome Emily, our new assistant AG, and thank John for all his help these past few years.

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

- BEP One – Mar 2023 rent/storage rental fee - \$4,869.00
- BEP One – Apr 2023 rent/storage rental 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 Storms to approve the report from the Executive Director. Second by Byford.

A roll call vote was taken and recorded as follows:

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

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

- Announcements – none.
- Announce date and location of the next meeting – 9:00 a.m., Friday, May 19, 2023, 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 Greenwell adjourned the meeting at approximately 10:00 AM.

Motion by Byford to adjourn meeting. Second by Manning.

David Greenwell, Chair Date

ATTEST:

Bryan Storms, Secretary Date

APPENDIX I

Actions Approved by the Executive Director As of

APPLICATIONS FOR CERTIFICATION (Successful Candidates):

Stephanie Anderson
 Andrew Magid Assaleh
 Philip Bertrand
 Jacob Thomas Coniglione
 Michelle Conway
 McKay Dressler
 Bryan E. Geurkink
 Jason Ray Gillpatrick
 Derek Troy Hall
 Annabel Marie Hanson
 Peter Hardt
 Kade Hathaway
 Kevin Hernandez
 Elisabeth Hesser
 Thea Lonewolf
 Daniel Martin Meek
 Sarah Kaye Otto
 Kerrie Roberson
 Eric Lee Roseberry
 Christina Sanders
 Marie Geraldine Francesca Spillman
 Heather Swan
 Michael J Tawney
 Seth Christopher Vaz
 Yu Chien Wang
 Savannah Whitson

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

Robert J. Hicks (Missouri)
 Thomas Hollars (Iowa)
 Joseph Christopher Maginnis (New York)
 Ashley Victoria Roos (Texas)
 Elizabeth Marie Stewart (Texas)

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

| | |
|-----------------|--------|
| Craig Banowetz | 19182R |
| Danielle Beller | 18793 |
| Alesa Downing | 12250 |
| Lisa McLachlan | 11742 |
| Laurie Price | 13363 |

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:

ATTEST SERVICES PLLC
 FINACCTPLUS PLLC
 H. RIC HEDGES PLLC
 LEGACY CPA SERVICES, PLLC MITCHELL CPA, PLLC
 NICOLE & COMPANY CPA, PLLC
 PHILLIP WILSON, CPA PLLC

APPLICATION TO USE A TRADE NAME:

WARD, CPA

CERTIFICATES SURRENDERED BY REGISTRANTS:**CPAs:****Surrendering CPA Certificate Due to CPE Requirements:****No Longer Practicing in Oklahoma:**

Michael Calahan 5668 Issued July 27, 1981

No Longer Residing in Oklahoma:

Aqsa Zahid 18222 Issued September 23, 2021

Retired:**Other:**

Rebecca Buchanan 10633 Issued January 25, 1990
 Spenser Gill 19043 Issued August 7, 2020

CERTIFICATES PLACED IN RETIRED STATUS BY REGISTRANTS:**CPAs****RESCINDED REVOCATION****DECEASED REGISTRANTS:****CPAs:**

| | | |
|--------------------|------|-----------|
| Don Laverne Deaton | 2267 | 1/29/1970 |
| Carla S. Pickrell | 2382 | 7/27/1970 |
| Jerry Bob Farley | 2719 | 7/31/1972 |

| | | |
|---------------------------|---------|------------|
| Orville Roger Spencer | 2763 | 7/31/1972 |
| Doanne Harrison | 2799-R | 9/8/1972 |
| Byron Lynn Welliver | 3307 | 11/15/1974 |
| Angela Yvonne Holden | 4453 | 7/20/1978 |
| Michael A. Crawford | 4823 | 7/27/1979 |
| Dan S. Cunningham | 4988 | 11/30/1979 |
| Judith Ballard | 5011 | 1/28/1980 |
| David Fleske | 5061 | 1/28/1980 |
| William Mercer | 5614 | 3/20/1981 |
| Cary Don Harkrider | 5712 | 7/27/1981 |
| Mary Karen Hasler | 6060 | 1/29/1982 |
| Craig Daniel Legener | 6133 | 2/19/1982 |
| Sarah Denise Millar | 6663 | 1/17/1983 |
| Tanya Dunn Stuart | 7410 | 1/26/1984 |
| S. Jane Quenon | 7879 | 1/31/1985 |
| Bradley Von Stoots | 8072 | 1/31/1985 |
| Janet L. Vinson | 8095 | 1/31/1985 |
| Samuel D. Batty | 8163-R | 5/23/1985 |
| Daniel Dean Mefford | 9233 | 1/29/1987 |
| Janet Rae Roddy | 9574 | 7/23/1987 |
| Revonda Hawley Shilling | 9808 | 1/28/1988 |
| Alan Bryan McElhaney | 11172 | 1/31/1991 |
| Lori Ann Graflund | 11700 | 1/30/1992 |
| Cara E. Palmer | 12513 | 1/21/1994 |
| Dianne D. Rowe Jackson | 12928 | 1/30/1995 |
| Timothy Scott Blake | 13078 | 7/31/1995 |
| Joanne Lee Vernon-Douglas | 13392 | 1/29/1996 |
| Roya Z. Soltani | 13771 | 2/3/1997 |
| Janelle Elaine Hicks | 13880 | 8/4/1997 |
| Maryjeanne Quigley Kern | 13997-R | 11/21/1997 |

**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 |
|-----------------------|----------|-----------------|
| Russell Gene Uselton | 6739 | 3/1/2023 |
| Peggy Ann Barad Rine | 7181 | 3/1/2023 |
| Kenneth Riker Stewart | 9346 | 3/1/2023 |
| Alesa D. Downing | 12250 | 3/1/2023 |
| Anne Elisabeth Savill | 13273 | 3/1/2023 |
| Lisa Claytor-Burns | 14339 | 3/1/2023 |
| Christine A. Denison | 14769 | 3/1/2023 |
| Kris S. Cummins | 14910 | 3/1/2023 |
| Cheyenne Colt Charles | 16613 | 3/1/2023 |
| Lori Anne Taylor | 16778 | 3/1/2023 |

Kaylynn Marie Murdaugh

18966

3/1/2023

INACTIVE FIRMS:**CPA Partnerships:****CPA Corporations:**

GLENN R. GRIZZLE, CPA, P.C.

CPA Limited Liability Companies:

DEDMON CONSULTING PLLC

CPA Limited Liability Partnerships:

FRIEDMAN ACCOUNTANTS AND ADVISORS LLP

EXPERIENCE VERIFICATION APPLICATIONS APPROVED BY THE EXECUTIVE DIRECTOR:

STEPHANIE ANDERSON
ANDREW ASSALEH
PHILIP BERTRAND
JACOB CONGLIONE
MICHELLE CONWAY
MATTHEW CUMMING
KINLEY FREEBURG
DEREK HALL
JASON GILLPATRICK
ANNABEL HANSON
PETER HARDT
KADE HATHAWAY
KEVIN HERNANDEZ
COURTNEY OLSON
SARAH OTTO
RACHEL PARIZEK
KORY PEARCY
GARRETT RACHAL
VANESSA RILEY
KERRIE ROBERSON
ERIC ROSEBERRY
VALERIE STEPHENS
HEATHER SWAN
MICHAEL TAWNEY
SETH VAZ
SAVANNAH WHITSON
HUAZHEN YU SCALLAN