

OKLAHOMA ACCOUNTANCY BOARD**MINUTES OF REGULAR MEETING**

December 15, 2023

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, December 15, 2023, 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:

Sandy Siegfried, CPA, Chair
Bryan Storms, CPA, Vice Chair
Mark Whitman, CPA, Secretary
Robin Byford, CPA, Member
John Curzon, CPA, Member
Jody Manning, Member

Board staff present at the meeting: Ashley Plyushko, Executive Director; LaLisa Semrad, Enforcement Coordinator, Joseph Wash, Peer Review Coordinator, Jason Zaragoza, CPE and Enforcement Assistant; and Assistant Attorney General Madalynn Martin was also present.

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

Agenda Item #1b – Declaration of Quorum: Chair Siegfried 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): Member Green was absence due to an unavoidable reason.

Agenda Item #2 – Announcement of Visitors: The following visitors were present for the appropriate time: Dean Taylor, representing the OSA and 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 three items for the OAB's consideration: (1) Approve the Minutes of the November 17, 2023, Regular Meeting of the OAB; (2) Take official notice of the preliminary OAB financial statements for the month ending October 31, 2023; and (2) Approve the actions taken by the Executive Director on

experience verifications, applications, registrations, and status changes filed since previous meeting.

Motion by Storms that the Board approve the items on the Consent Agenda. Second by Whitman.

A roll call vote was taken and recorded as follows:

Manning AYE

Byford AYE

Storms AYE

Siegfried AYE

Whitman AYE

Curzon AYE

Agenda Item #5 – Discussion and possible action on Administrative Actions and recommendations:

ADMINISTRATIVE CONSENT ORDERS:

Case No. 2391 – Matthew Roberts, CPA

This case was opened as a result of a referral from the CPE Coordinator that Respondent was 8 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2020-2022 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 \$105, which must be paid within thirty days of the effective date of the order. Respondent has submitted sufficient CPE hours to apply for 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. 2392 – Susan E. Nedrow, CPA

This case was opened as a result of a referral from 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 \$105, which must be paid within thirty days of the effective date of the order. In addition, Respondent must submit 1 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.

FILES TO CLOSE:

File 2751 – Revoked CPA

This enforcement file was opened after the registrant failed to report the required minimum CPE hours for compliance periods 2019-2021 and 2020-2022. The registrant's certificate was revoked for failing to register this year; therefore, the Enforcement Committee recommends that the file be closed.

File 2775 – Revoked CPA

This enforcement file was opened after the registrant failed to report the required minimum CPE hours for compliance period 2019-2021. The registrant's certificate was revoked for failing to register this year; therefore, the Enforcement Committee recommends that the file be closed.

File 2785 – CPA Firm

This enforcement file was opened after the registrant firm received two consecutive substandard peer reviews. The registrant firm agreed to and submitted a pre-issuance review of its next audit, which came back clean; therefore, the Enforcement Committee recommends that the file be closed.

File 2786 – CPA

This enforcement file was opened after the registrant received two consecutive substandard peer reviews. The registrant agreed to and submitted a pre-issuance review of its next audit, which came back clean; therefore, the Enforcement Committee recommends that the file be closed.

File 2819 – Cancelled CPA

This enforcement file was opened after the registrant failed to report the required minimum ethics CPE hours for compliance period 2020-2022. The registrant's certificate has been cancelled; therefore, the Enforcement Committee recommends that the file be closed.

File 2824 – CPA

This enforcement file was opened after the registrant failed to report the required minimum ethics CPE hours for compliance period 2019-2021. The registrant applied for and was granted an "inactive" CPE exemption starting in 2021. This fixes the compliance issue; therefore, the Enforcement Committee recommends that the file be closed.

File 2826 – CPA

This enforcement file was opened after the registrant failed to report the required minimum ethics CPE hours for compliance period 2020-2022. The registrant misreported and submitted documentation of enough ethics taken during this period to meet the minimum requirement; therefore, the Enforcement Committee recommends that the

file

be closed.

File 2833 – CPA

This enforcement file was opened after the registrant failed to report the required minimum ethics CPE hours for compliance period 2019-2021. The registrant produced documentation of a death in the family the last month of 2021. Therefore, the Enforcement Committee recommends that the file be closed and that the registrant be allowed to apply hours back to correct the shortage.

File 2845 – CPA

This enforcement file was opened after the registrant failed to report the required minimum CPE hours for compliance period 2019-2021. It was discovered that the registrant did report the hours; however, the registration system did not update the totals. Therefore, the Enforcement Committee recommends that the file be closed.

Motion by Byford that the Board approve the following administrative consent orders: Case No. 2391 and 2392, and close the following investigation files: File No. 2751, 2775, 2785, 2786, 2819,2824, 2826,2833, 2845. Second by Curzon.

A roll call vote was taken and recorded as follows:

Manning AYE
 Byford AYE
 Storms AYE
 Siegfried AYE
 Whitman AYE
 Curzon AYE

Agenda Item #6 – Discussion and possible action on report from the Legislative Committee

The Board first discussed the proposed administrative rules which just completed public comment. Executive Director Plyushko informed the Board no comments, verbal or written, were received by the Board regarding the proposed rule changes.

Motion by Byford that the Board adopt the modification to the Oklahoma Accountancy Board rules. Second by Manning.

A roll call vote was taken and recorded as follows:

Manning AYE
 Byford AYE
 Storms AYE
 Siegfried AYE
 Whitman AYE
 Curzon AYE

The Board then moved into discussion of the proposed 2024 legislative priorities. Executive Director Plyushko stated the first change is clarifying the use of the CPA designation even if the CPA does not work for a registered firm. This is to avoid any free-speech issues. The second item is the removal of the exam residency requirement and clean-up around the national background check language.

Executive Director Plyushko clarified the national background check requirement has been in statute for many years; however, the language is not sufficient to satisfy the FBI who will run the checks. These changes will allow the Board to start running national background checks. Because it will involve traveling to a center to have fingerprints taken electronically, the number of background checks will be reduced from before being run twice before examination and before licensure to being run once right before licensure. Updating this language goes with the state removing the residency requirement. If someone commits fraud in another state, the Board will know versus now. There will be a notification on the exam application that a background check will be run when applying for licensure to avoid any surprises to candidates. The effective date will be July 1, 2025, to give plenty of time to set up all the necessary processes.

The Board discussed that this would not be retroactive and not require current CPAs to have fingerprints taken.

Chair Siegfried inquired who wrote the language for the bills. Executive Director Plyushko stated the Assistant AG wrote the wealth management language and the Oklahoma State Bureau of Investigation helped with the background check language. All of the language was reviewed by the Legislative committee.

Member Whitman expressed concern about the language regarding the use of the CPA designation, believing it may be too vague to keep firms from misrepresenting to the public as to their registration status. There was a discussion about adding additional language to state what acts were disallowed by firms. The Board ask Executive Director Plyushko to work with the Legislative committee and Member Whitman to tweak the language to ensure clarity.

The Board decided to move forward with the legislative agenda.

Agenda Item #7 – Discussion on UAA model rules regarding peer review

Executive Director Plyushko stated the NASBA Uniform Accountancy Act Committee has released a draft of modified peer review rules as part of the Uniform Accountancy Act Model Rules and are asking for comments. The largest change are the documents which are required to be submitted by firms to the Board. The changes would assist staff with having a better understanding of where firms are in the peer review process. The Board was informed the Peer Review Oversight Committee also did not have any concerns. The Board agreed to a letter being sent to the UAA Committee expressing support for the changes.

Agenda Item #8 – Discussion and possible action to review the list of crimes which would disqualify an individual from obtaining or holding a license or certificate

LaLisa Semrad, Enforcement Coordinator, informed the Board that this review is a yearly requirement and that she had reviewed 2023 legislative changes to Title 21 (criminal statutes) and did not find any new crimes that need to be added or reasons to omit crimes that were already on the Board's list.

Motion by Storms to maintain the current list of disqualifying crimes with no modifications.
Second by Manning.

A roll call vote was taken and recorded as follows:

Manning AYE
Byford AYE
Storms AYE
Siegfried AYE
Whitman AYE
Curzon AYE

Agenda Item #9 – Discussion and possible action on 2022 Annual PROC Report:

Peer Review Coordinator, Joseph Wash, presented the 2022 Peer Review Oversight Committee (PROC) report. There was minimal discussion regarding the list of sponsoring organizations including how the list was comprised.

Motion by Storms that the Board approve the sponsoring organizations as listed in the PROC report. Second by Whitman.

A roll call vote was taken and recorded as follows:

Manning AYE
Byford AYE
Storms AYE
Siegfried AYE
Whitman AYE
Curzon AYE

Agenda Item #10 – Discussion and possible action on report from the Executive Director:

Updates:

- The Fall 2023 CPA Ceremony was a huge success. We had almost 400 individuals attend including 11 50+ honorees and more than 50 New CPAs. The feedback was overwhelmingly positive.
- Jason Zaragoza joined us on December 4th as the CPE and Enforcement Assistant. He will be assisting both LaLisa and Heather with various duties. We look forward to working with him in the coming days!
- I attended NASBA University December 10th through the 12th and learned about all that NASBA has to offer state boards. It was very eye-opening and will likely be very helpful in the future.
- Employee Mention of the Month: I want to commend the staff for all of their efforts with the ceremony. This was a much more complicated and large undertaking than previously attempted, and they all pitched in to make it happen.

They were flexible to the needs that were presented at the time. Heather unexpectedly found herself point and helped us keep on track.

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

- Calvert Law Firm – Aug through Sep 2023 legal services - \$2,583.00
- BEP One – Dec 2023 Rent/Storage fees - \$4,982.87

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

N/A

Agenda Item #12 – New Business which could have not been reasonably foreseen prior to posting of the meeting agenda, per 25 O.S. § 311(A)(10): There was no new business.

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

- Announce date and location of the next meeting – 10:00 a.m., Friday, January 19, 2024, at the Oklahoma Accountancy Board
- Chair Siegfried stated a majority of the Oklahoma Accountancy Board members will be attending a staff holiday luncheon away from the Board offices at approximately 11:30 am on Friday, December 15, 2023. This is not a meeting as defined by the Open Meetings Act; no business will be conducted or discussed.

Adjourn:

There being no further business to come before the Board, Chair Siegfried adjourned the meeting.

The meeting was adjourned at approximately 10:44 AM.

Sandy Siegfried, Chair Date

ATTEST:

Mark Whitman, Secretary Date

Appendix I**OKLAHOMA ACCOUNTANCY BOARD REGISTRATION ACTIVITY
SINCE THE PREVIOUS BOARD MEETING****Actions Approved by the Executive Director
as of December 15, 2023****APPLICATIONS FOR CERTIFICATION & APPROVED EXPERIENCE (Successful
Candidates):**

Virginia Anderson
Alexandria Andrews
Addison Betts
Sarah Crumpley
Thomas Jefferson Davies IV
Keara Downum
Mary George
Anna Kay Gunter
Stephanie Marie Hill
Jillian Lawson
Garrett Preston McGregor
Jessica Mitchell
Andrew Parrish
Will Patrick Reed
Shayne A. Scott
Benjamin Sommer
Rachel Tvedt
Blake E Witten

**APPLICATIONS FOR TRANSFER OF EXAM
CREDITS:**

Addison Betts

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

Reger Dale Dowell (Texas)
Nicholas G. Hahn (Iowa)
Colleen Kantowski (Illinois)

Lauren Ashley Nehls (Florida)
Josef Daniel Nelson (Wyoming)

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

Spenser Gill	19043
Lisa Kibler	13708
Scott Shaw	19050
Courtney Smithson	17474

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS:

Out of State:

BOYUM & BARENSCHEER, PLLP
RATLIFF & ASSOCIATES, P.C.

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:

REINSTATEMENT OF CPA PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS:

REINSTATEMENT OF CPA PROFESSIONAL LIMITED LIABILITY COMPANIES:

BRTM ACCOUNTING SERVICES, PLLC

REINSTATEMENT OF CPA PROFESSIONAL CORPORATIONS:

APPLICATION TO USE A TRADE NAME:

CERTIFICATES SURRENDERED BY REGISTRANTS:

Surrendering CPA Certificate Due to CPE Requirements:

Thomas Morgan	4891	Issued July 27, 1979
Ross Reavis	12079	Issued January 28, 1993

No Longer Practicing in Oklahoma:

Scott Foster	14500	Issued August 2, 1999
Kelly Klusman	19153R	Issued January 19, 2021

No Longer Residing in Oklahoma:

Crissy Wright	15347	Issued February 4, 2022
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Retired:

Michael Dallman	9671	Issued January 28, 1988
David Henderson	3347	Issued January 27, 1975

Other:

Maureen Callahan	11090	Issued January 31, 1991
James Erickson	18024	Issued October 20, 2015
Thomas Finnicum	7262	Issued January 26, 1984
Tina Sanders	14644	Issued January 31, 2000
James Tener	9557	Issued July 23, 1987

CERTIFICATES PLACED IN RETIRED STATUS BY REGISTRANTS:

CPAs:

Name	Cert No.	Issue Date
Kenneth S. Stephens	3133	January 28, 1974
Philip D. Kurtz	4112	July 18, 1977
Debora Fuhrmann	5703	July 27, 1981
David J. Feroli	5939	January 29, 1982
Steven Ray Stansbury	6349	July 22, 1982
Kelly Wayne Kirby	6403	September 23, 1982
Larry H. Allison	6516	January 17, 1983
David Hutchinson	6620	January 17, 1983
Kenneth Dale Johnson	6929	July 28, 1983
Carla J. Hawkins	7286	January 26, 1984
Timothy G. Carr	7541	July 26, 1984
David Wayne Meyer	7665	July 26, 1984
Jeffrey L. Andrews	8170	July 26, 1985
Sandra Honeycutt	8261	July 26, 1985
Jan Marshall Gawey	9696	January 28, 1988
Troy Alan Sanstra	10597	October 26, 1989
Ji-Hiang McFarland	11173	January 31, 1991
Treba J. Dennis	13291	January 29, 1996
Sherrie A. Plunkett	13549	August 5, 1996
Xiao Lui	14532	August 2, 1999
Muryl Jean Gillis	15100	July 30, 2001
Tammy D. Smith	15891	February 2, 2004

PAs:

Name	Cert No.	Issue Date
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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 W. Kile	6131	November 1, 2023
Marie Sherwood Tayrien	8378	November 1, 2023
Scott D. Pilgrim	10492	November 1, 2023
Edward Lee Young	10826	November 1, 2023
Pennie Lynn Zuercher	11825	November 1, 2023
Julia A. Moler	12560	November 1, 2023
Darla Voss	12674	November 1, 2023
Deidre Turner Howard	12733	November 1, 2023
Patricia Kay Rainwater	13365	November 1, 2023
Denise Dawn Olson	13499	November 1, 2023
Susan Johana Castro Herrera	18226	November 1, 2023
David Christopher Gough	19376	November 1, 2023

RESCINDED REVOCATION:

DECEASED REGISTRANTS:

CPAs:

Name	Cert No.	Issue Date
Joe Dwigans	1150	July 23, 1956
Cecil Blanton Carter	2069	July 27, 1968
Robert Charles Gorney	3472	July 28, 1975
Paul Ackerman III	4236	January 23, 1978
David Bradley Shepherd	5141	January 28, 1980
John Hugo Bond	6179	May 27, 1982
Renee Claire Mancuso	7661	July 26, 1984
Jerry Louis Pyron	10034	July 28, 1988
Susan Gentry	11321	July 25, 1991
Richard Steve Slay	12088	January 28, 1993

PAs:

INACTIVE FIRMS:

CPA Partnerships:


CPA Corporations:

CHARLES B. DAVIS, P.C.
DAVID C. HENDERSON CPA, INC.
MICHAEL J. DALLMAN P.C.
SCHAUS & COMPANY, P.C.

CPA Limited Liability Companies:

DIANA CPA PLLC

CPA Limited Liability Partnerships:


sandy siegfried (May 30, 2024 18:05 CDT)
Sandy Siegfried, Chair

May 30, 2024

Date

ATTEST:

Mark Whitman
Mark Whitman (May 23, 2024 12:14 CDT)

Mark Whitman, Secretary

May 23, 2024

Date