

OKLAHOMA ACCOUNTANCY BOARD**MINUTES OF REGULAR MEETING**

June 16, 2023

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, June 16, 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
Jody Manning, Member

Board staff present at the meeting: Ashley Plyushko, Executive Director; Chloe Nettey, Deputy Director; Joseph Wash, Peer Review Specialist. 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.

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

Agenda Item #1c – Announcement of Legal Meeting Notice: Executive Director Plyushko confirmed the notice of the meeting was filed with the Secretary of State and the agenda for the meeting was properly posted in compliance with the Open Meeting Act.

Agenda Item #1d – Announcement of Absences and Action, if Necessary, to Determine Whether Absence(s) Were Unavoidable Pursuant to Title 59, Section 15.3(B)(5): Board members Robin Byford, CPA, and Taylor Green were absent.

Agenda Item #2 – Announcement of Visitors: The following visitors were present for the appropriate time: Blaine Peterson, representing the Oklahoma Society of Certified Public Accountants, and Dean Taylor, representing the Oklahoma Society of Accountants.

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 four items for the OAB's consideration: (1) Approve the Minutes of the May 19, 2023, Regular Meeting of the OAB; (2) Take official notice of the preliminary OAB financial statements for month ending April 30, 2023; (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 Siegfried that the Board approve the Consent Agenda. Second by Storms.

A roll call vote was taken and recorded as follows:
Manning 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:

File No. 2502 – Revoked CPA

This file was opened after the registrant self-reported a conviction for preparing fraudulent tax returns in another state. The registrant was subsequently incarcerated and the registrant's certificate was revoked for failure to register. Therefore, the Enforcement Committee recommends that the file be closed, but that the investigation be reopened if the registrant ever applies for reinstatement.

File No. 2623 – Revoked CPA

This file was opened as a result of a complaint alleging the registrant made improper loans to himself as Trustee of a charitable trust. Litigation ensued and shortly thereafter, the lawsuit settled and the complainant asked that the OAB investigation be closed. During this time, the registrant's certificate was revoked for failure to register. Therefore, the Enforcement Committee recommends that the file be closed, but that the investigation be reopened if the registrant ever applies for reinstatement.

File No. 2678 – CPA

This file was opened as a result of a complaint that alleged the registrant assisted complainant's ex-husband in committing fraud. A few days later, the complainant contacted the OAB and asked to withdraw the complaint. The Enforcement Committee asked for the registrant's response anyway and did not find a violation of the Act or Board's Rules. Therefore, the Enforcement Committee recommends that the file be closed.

File No. 2686 – CPA

This file was opened as a result of a referral by the CPE Coordinator that the registrant was 36 hours short of the 120-hour minimum CPE requirement for 2018-2020. The registrant misreported the hours and has submitted documentation showing compliance with CPE requirements; therefore, the Enforcement Committee recommends that the file be closed.

File No. 2713 – CPA

This file was opened as a result of a complaint that the registrant e-filed a tax return slightly different than the return that was shown to and authorized by the complainant. In addition, the complainant was upset that the registrant failed to adequately communicate with the client once the issue came to light. The registrant admitted to the mistake and breakdown in communication and also sent a check to pay for the small amount of penalty and interest. Therefore, the Enforcement Committee recommends that the file be closed with a private reprimand letter to the registrant from the Enforcement Coordinator.

File No. 2716 – CPA

This file was opened as a result of a complaint that alleged the registrant prepared a fraudulent tax return for complainant's ex-spouse while they were in the process of divorcing. The Enforcement Committee did not find a violation of the Act or Board's Rules; therefore, it recommends that the file be close.

File No. 2718 – CPA

This file was opened as a result of a complaint that alleged the registrant filed employment reports for complainant's business under the wrong business account. The Enforcement Committee did not find a violation of the Act or Board's Rules; therefore, it recommends that the file be close.

File No. 2727 – CPA

This file was opened as a result of a referral by the CPE Coordinator that the registrant was 3 hours short of the 20-hour annual minimum CPE requirement for 2020. The registrant applied for and was granted a "reciprocity" exemption starting in 2020, which fixed the non-compliance issue. Therefore, the Enforcement Committee recommends that the file be closed.

File No. 2730 – Deceased CPA

This file was opened as a result of a referral by the CPE Coordinator that the registrant was 24 hours short of the 120-hour minimum CPE requirement for 2018-2020. The registrant has passed away; therefore, the Enforcement Committee recommends that the file be closed.

File No. 2731 – CPA

This file was opened as a result of a referral by the CPE Coordinator that the registrant was 4 hours short of the 4-hour minimum ethics requirement for 2018-2020. The registrant had not used the one-time opportunity the Board grants to apply hours back to a shortage discipline free and has presented a four-hour course taken in 2022 to apply to the deficiency. Therefore, the Enforcement Committee recommends that the file be closed.

File No. 2741 – Retired CPA

This file was opened as a result of a referral by the CPE Coordinator that the registrant was 4.5 hours short of the 120-hour minimum CPE requirement for 2019-2021. The registrant retired in 2020 and has put her certificate into retired status. Therefore, the Enforcement Committee recommends that the file be closed.

File No. 2753 – CPA

This file was opened as a result of a referral by the CPE Coordinator that the registrant was 34 hours short of the 120-hour minimum CPE requirement for 2019-2021. The registrant misreported the hours and has submitted documentation showing compliance with CPE requirements; therefore, the Enforcement Committee recommends that the file be closed.

File No. 2762 – CPA

This file was opened as a result of a referral by the CPE Coordinator that the registrant was 28 hours short of the 120-hour minimum CPE requirement for 2019-2021. The registrant submitted documentation of severe

illness of his spouse during this period. Therefore, the Enforcement Committee recommends that the file be closed and the registrant be allowed to apply hours back to the shortage.

File No. 2770 – CPA

This file was opened as a result of a referral by the PROC that the registrant received two consecutive substandard peer reviews. As a result, the registrant ceased performing attestation engagements; therefore, the Enforcement Committee recommends that the file be closed.

File No. 2772 – CPA Firm

This file was opened as a result of a referral by the PROC that the registrant firm received two consecutive substandard peer reviews. As a result, the firm ceased performing attestation engagements; therefore, the Enforcement Committee recommends that the file be closed.

File No. 2774 – CPA Firm

This file was opened as a result of a referral by the PROC that the registrant firm received two consecutive substandard peer reviews. The Enforcement Committee agreed with the remedial actions prescribed by the sponsoring organization and compliance has been confirmed. Therefore, the Enforcement Committee recommends that the file be closed.

File No. 2776 – CPA

This file was opened as a result of a referral by the PROC that the registrant received two consecutive substandard peer reviews. The Enforcement Committee agreed with the remedial actions prescribed by the sponsoring organization and compliance has been confirmed. In addition, the registrant's work showed improvement during the second peer review. Therefore, the Enforcement Committee recommends that the file be closed.

File No. 2779 – CPA Firm

This file was opened as a result of a referral by the PROC that the registrant firm received two consecutive substandard peer reviews. The Enforcement Committee agreed with the remedial actions prescribed by the sponsoring organization and compliance has been confirmed. Therefore, the Enforcement Committee recommends that the file be closed.

File No. 2780 – CPA Firm

This file was opened as a result of a referral by the PROC that the registrant firm received two consecutive substandard peer reviews. The Enforcement Committee agreed with the remedial actions prescribed by the sponsoring organization and compliance has been confirmed. Therefore, the Enforcement Committee recommends that the file be closed.

File No. 2783 – CPA Firm

This file was opened as a result of a referral by the PROC that the registrant firm received two consecutive substandard peer reviews. The Enforcement Committee agreed with the remedial actions prescribed by the sponsoring organization and compliance has been confirmed. Therefore, the Enforcement Committee recommends that the file be closed.

Motion by Siegfried that the Board close the files for Cases 2502, 2623, 2678, 2686, 2713, 2716, 2718, 2727, 2730, 2731, 2741, 2753, 2762, 2770, 2772, 2774, 2776, 2779, 2780, and 2783. Second by Storms.

A voice vote was taken and recorded as follows:

Manning AYE
 Siegfried AYE
 Greenwell AYE
 Storms AYE
 Whitman AYE

Agenda Item #6 – Discussion and possible action on election of officers pursuant to Section 15.4(A) of the Oklahoma Accountancy Act: Chair Greenwell addressed this item, noting Board officers must be elected for Fiscal Year 2024.

Motion by Manning to nominate Sandy Siegfried, CPA, as Chair, Bryan Storms, CPA, as Vice Chair, and Mark Whitman, CPA, as Secretary for Fiscal Year 2024. Second by Storms.

A roll call vote was taken and recorded as follows:

Manning AYE
 Siegfried AYE
 Greenwell AYE
 Storms AYE
 Whitman AYE

Agenda Item #7 – Discussion and possible action on Fiscal Year 2024 services contract with the Oklahoma Attorney General’s Office: Executive Director Plyushko presented to the Board the proposed contract for services rendered by the Oklahoma Attorney General’s Office in Fiscal Year 2024.

Motion by Whitman to approve the Fiscal Year 2024 contract with the Oklahoma Attorney General’s Office. Second by Siegfried.

A roll call vote was taken and recorded as follows:

Manning AYE
 Siegfried AYE
 Greenwell AYE
 Storms AYE
 Whitman AYE

Agenda Item #8 – 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 and Chief Accountant**
- C. **Licensing Coordinator**
- D. **Examination Coordinator**
- E. **CPE Coordinator**
- F. **Administrative Programs Officer**

- G. Enforcement Coordinator**
- H. Peer Review Specialist**
- I. Administrative Assistant I**
- J. Administrative Assistant II**
- K. Administrative Assistant II**

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

A roll call vote was taken and recorded as follows:

Manning AYE
 Siegfried AYE
 Greenwell AYE
 Storms AYE
 Whitman AYE

Motion by Manning to exit Executive Session. Second by Siegfried.

A roll call vote was taken and recorded as follows:

Manning AYE
 Siegfried AYE
 Greenwell AYE
 Storms AYE
 Whitman AYE

Motion by Whitman to accept changes to existing OAB personnel salaries pursuant to Section 15.5(B)(3) and 15.5(C) of the Oklahoma Accountancy Act. Second by Manning.

A roll call vote was taken and recorded as follows:

Manning AYE
 Siegfried AYE
 Greenwell AYE
 Storms AYE
 Whitman AYE

Agenda Item #9 – Presentation to honor outgoing Board member David Greenwell, CPA, for his service to the OAB: Incoming Board Chair Siegfried presented to Member Greenwell a plaque recognizing Member Greenwell’s service to the OAB.

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

Updates

- The updated OAB purchasing policy was submitted and approved by OMES at the end of May.
- The OAB website project is moving along. We are two-thirds of the way complete with the updated OAB website. It is still projected to be complete by the end of June.
- At this time, the PROC contracts with Kansas and South Dakota will be auto-renewing on July 1st for another year.

- Employee Mention of the Month: Heather Grable has been an invaluable resource as we have explored more about the peer review process. We are making several improvements to the process based on her feedback. She is always willing to help and has a great attitude.

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

- BEP One – June 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:

- United States Postal Service – Postage - \$10,000

Motion by Storms to approve the report from the Executive Director. Second by Whitman.

A roll call vote was taken and recorded as follows:

Manning AYE
Siegfried AYE
Greenwell AYE
Storms AYE
Whitman AYE

Agenda Item #11 – New Business which could have not been reasonably foreseen prior to posting of the meeting agenda, per 25 O.S. § 311(A)(10):

- No New Business was discussed.

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, July 21, 2023, at the Oklahoma Accountancy Board, 201 NW 63rd Street, Ste. 210, Oklahoma City, OK 73116.
 - The July 21, 2023, meeting of the Oklahoma Accountancy Board was canceled; the next regularly scheduled meeting of the Oklahoma Accountancy Board is August 18, 2023 at 10:00 am 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 at approximately 10:00 AM.

Motion by Green to adjourn meeting. Second by Storms.

A voice vote was taken and recorded as follows:
All AYE

ATTEST:

Sandy Siegfried, Chair Date

Mark Whitman, Secretary Date

APPENDIX I**Actions Approved by the Executive Director
as of June 16, 2023****APPLICATIONS FOR CERTIFICATION (SUCCESSFUL CANDIDATES):**

Joshua Anderson
Brody Chase Ballard
Tabitha Boothe
Luke Bradley Campbell
Colby Brandon Chrismon
Ashton Conner
Austin L. Hatch
Lulu King
Casey Paul McCreery
Salina P Nguyen
Garrett Michael Rachal
Vanessa Marie Riley
Yoon, Sehoon
Krista Marie Stevens
Drake Allen Wilson

APPLICATIONS FOR TRANSFER OF EXAM CREDITS:**APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:**

Ayse Ece Otaran (Texas)

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

Christine Denison 14769

**INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY
PARTNERS:**

Out of State:

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:

CUNDIFF DEVENY & ASSOCIATES CPAS, PLLC

REINSTATEMENT OF CPA PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS:

REINSTATEMENT OF CPA PROFESSIONAL LIMITED LIABILITY COMPANIES:

MICHAEL J ANDERSON CPA PLLC

REINSTATMENT OF CPA PROFESSIONAL CORPORATIONS:

APPLICATION TO USE A TRADE NAME:

CERTIFICATES SURRENDERED BY REGISTRANTS:

Surrendering CPA Certificate Due to CPE Requirements:

D. Frank Plater	2747 Issued July 31, 1972
Ross Roye	3667 Issued January 27, 1976

No Longer Practicing in Oklahoma:

No Longer Residing in Oklahoma:

Tyler Rose Hummel	19368 Issued May 6, 2022
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Retired:

Other:

Kyle Jackson	16942 Issued November 19, 2010
David Martens	4040 Issued March 11, 1977
Debbie Siragusa	9739 Issued January 28, 1988
Susan Spears	17944 Issued May 28, 2015

CERTIFICATES PLACED IN RETIRED STATUS BY REGISTRANTS:

CPAs:

Name	Cert. No.	Issue Date
Joe Clinton Clay	3325	1/27/1975
Beverly Sue Harp	3926	1/24/1977
Terry Lynn Ary	5008	1/28/1980
Michael R Jones	6199	5/27/1982
John William Miner, Jr.	6967	7/28/1983
Brian A. Urich	8700	1/23/1986
Leigh Ann Vanderkin	8968	7/31/1986
Sabrina Waner	9020	7/31/1986
Janice Rene Guymer	9561	7/23/1987
Amy Susan Foskin	10915	7/26/1990
Brian Stacey Lewis	12288	7/13/1993
Patricia Meadows Harriman	15039	1/29/2001

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
Kent Alan Mayberry	PA 1067	5/1/2023
Raymond Earl Belford	5655	5/1/2023
James D. Hinkle	11460	5/1/2023
Andrew Call Bell	13454	5/1/2023
Mark W. Brown	14947	5/1/2023
Mark Lee Ellis	15698	5/1/2023
Jami Ruth Civitarese	16010	5/1/2023
Courtney Dawn Smithson	17474	5/1/2023
Matthew David Eidson	17831	5/1/2023

RESCINDED REVOCATION:**DECEASED REGISTRANTS:****CPAs:****PAs:**

INACTIVE FIRMS:

CPA Partnerships:

CPA Corporations:

BAKER, DAVIS & RODERIQUE, CPA'S, P.C.
BROWDER & ASSOCIATES, P.C.
GINA ROY CPA PC
KYLE C. JACKSON, CPA, PC
SJR PROFESSIONAL CORP.
STEVEN O'NEAL, CPA, PC

CPA Limited Liability Companies:

COX AND ASSOCIATES CPAS, LLC
CUNDIFF & DEVENY, CPAS, PLLC
LEWIS, HOOPER & DICK, L.L.C.
REGIER, WASHECHECK & JONES, PLLC

CPA Limited Liability Partnerships:

STEVEN L. WILSON & ASSOCIATES, CERTIFIED PUBLIC ACCOUNTANTS, LLP

EXPERIENCE VERIFICATIONS APPROVED BY THE EXECUTIVE DIRECTOR:

CHEYENNE AUSTIN
BRODY BALLARD
TABITHA BOOTHE
LUKE CAMPBELL
COLBY CHRISMON
ASHTON CONNER
KEARA DOWNUM
DAVID FORESTER
AMANDA HIGGINS
LULU KING
ASA KINGSLEY
CASEY MCCREERY
PRESTON MYER
SALINA NGUYEN
LANDON ROGERS
DRAKE WILSON