

OKLAHOMA ACCOUNTANCY BOARD**MINUTES OF REGULAR MEETING**

May 19, 2023

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, May 19, 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
Taylor Green, Member

Board staff present at the meeting: Ashley Plyushko, Executive Director; Chloe Nettey, Deputy Director; Joseph Wash, Peer Review Specialist; and Kylee Rhodes, Administrative Assistant. Assistant 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 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 Jody Manning 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 April 21, 2023, Regular Meeting of the OAB; (2) Take official notice of the preliminary OAB financial statements for month ending March 31, 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 Whitman.

A roll call vote was taken and recorded as follows:

Green 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. 2351 – 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. 2358 – CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 60.5 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 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 60.5 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.

Motion by Siegfried that the Board approve the Administrative Consent Orders in Cases 2351 and 2358. Second by Storms.

A voice vote was taken and recorded as follows:

Green AYE
Siegfried AYE
Greenwell AYE

Storms AYE
Whitman AYE

Agenda Item #6 – Discussion and possible action on FY24 Budget Work Program:
Deputy Director Nettey presented to the Board the FY24 Budget Work Program, outlining the budget matched with historical encumbrances and expenses.

Motion by Green that the Board approve the FY24 Budget Work Program.
Second by Storms.

A roll call vote was taken and recorded as follows:

Green AYE
Siegfried AYE
Greenwell AYE
Storms AYE
Whitman AYE

Agenda Item #7 – Discussion and possible action on the revised Oklahoma Accountancy Board Purchasing Policy: Executive Director Plyushko outlined updates to the OK Accountancy Board's internal purchasing policies and procedures, noting changes made to the same following the Board contracting with OMES Agency Business Services for purchasing and payables services.

Motion by Storms that the Board approve the updates to the OK Accountancy Board's purchasing policies and procedures. Second by Green.

A roll call vote was taken and recorded as follows:

Green AYE
Siegfried AYE
Greenwell AYE
Storms AYE
Whitman AYE

Agenda Item #8 – Discussion and possible action on OMES Agency Business Services FY24 contract: Executive Director Plyushko gave an overview of the OK Accountancy Board contracting with OMES Agency Business Services for FY24 for purchasing and payables services.

Motion by Whitman that the Board approve the updates to the OK Accountancy Board's purchasing policies and procedures. Second by Siegfried.

A roll call vote was taken and recorded as follows:

Green AYE
Siegfried AYE
Greenwell AYE
Storms AYE
Whitman AYE

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

Updates

- Update to Attest Definition (SB170), 120 to Sit (SB171), Firm Mobility (SB172) and Sunset (SB173) have all been signed into law. The first three bills go into effect November 1, 2023, while SB173 has an effective date of July 1, 2023.
- We are currently working on updating the website which should be live by late June.
- May 7-13, 2023, was Public Service Recognition Week in Oklahoma. As such, I want to say a big thank you to the staff, our Assistant AG, and the Board for all their hard work and service.
- We have been actively communicating with candidates, universities, and the public regarding the changes to the exam and the requirements to sit for the exam.
- Heather is back out and about going to conferences to answer questions and be a contact for CPAs. She attended the OSCPAs Governmental Accounting and Auditing conference, and it went well.
- We will be setting up an Instagram account soon to increase our reach.
- Employee Mention of the Month: Chloe Nettey has done a great job of updating our financial statements to allow for a more informative experience.

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

- BEP One – May 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 Siegfried to approve the report from the Executive Director. Second by Storms.

A roll call vote was taken and recorded as follows:

Green AYE
Siegfried AYE
Greenwell AYE
Storms AYE
Whitman AYE

Agenda Item #10 – New Business:

- After business hours on May 18th, 2023, Executive Director Plyushko received an email suggesting costs for upgrades to the OK Accountancy Board's website may be more expensive than the expenditure authority amount previously approved by the Board. Executive Director Plyushko outlined for the Board the updated costs for upgrades to the website. Assistant Attorney General John Settle advised the OK Accountancy Board have the Attorney General's office review the applicable contracts.

Motion by Storms to approve expenditure authority up to \$32,480 for website upgrades and to have the Executive Director send the contracts to the Board's Assistant Attorney General for review. Second by Green.

A roll call vote was taken and recorded as follows:

- Green AYE
- Siegfried AYE
- Greenwell AYE
- Storms AYE
- Whitman AYE

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

- Announcements – none.
- Announce date and location of the next meeting – 9:00 a.m., Friday, June 16, 2023, at the Oklahoma Accountancy Board, 201 NW 63rd Street, Ste. 210, Oklahoma City, OK 73116.

Agenda Item #12 – 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 Whitman.

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

ATTEST:

David Greenwell, Chair Date

Bryan Storms, Secretary Date

APPENDIX I**Actions Approved by the Executive Director
as of May 19, 2023****APPLICATIONS FOR CERTIFICATION (Successful Candidates):**

Matthew Colin Cumming
Yi Mandeville Ott
Courtney Paige Olson
Kory Kinder Pearcy
Sophia Sharp
Valerie Ann Stephens
Garrett Wayne Stokes
Huazhen Yu Scallan

APPLICATIONS FOR TRANSFER OF EXAM CREDITS:

Noah Carter

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:**APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:**

Kris S. Cummins	14910
Grant Ive	17926

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY PARTNERS:**Out of State:**

RANJEET KOIRALA CPA PC
ROYLE VASQUEZ LLP

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:

BILLY BUSSELL, CPA PLLC

APPLICATION TO USE A TRADE NAME:**CERTIFICATES SURRENDERED BY REGISTRANTS:**

CPAs:

Surrendering CPA Certificate Due to CPE Requirements:

William Whitehill 7072 Issued July 28, 1983

No Longer Practicing in Oklahoma:

John Dobson 3207 Issued July 26, 1974
Debbie Thomas 8085 Issued January 31, 1985

No Longer Residing in Oklahoma:

Bryce Engelbert 17987 Issued July 20, 2015

Retired:**Other:**

Trish DeCassios 19278R Issued September 1, 2021
Patrick Donehue 4262 Issued January 23, 1978

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

Name	Cert No.	Issue Date
Eneth Banks	2415	2/1/1971
Judith Eck Persing	3923	1/24/1977
Robert H. Hamric	4853	7/27/1979
Mark William Husband	4863	7/27/1979
Mary Anette Sparks	5338	7/25/1980
James Robert Creech	6249	7/22/1982
Michael L. Taylor	6728	1/17/1983
Stanley D. Belyeu	7208	1/26/1984
James Allen Paschal	7686	7/26/1984
Janice Renee Ballou	8173	7/26/1985
Linda Irene Davenport	8594	1/23/1986
John Todd Roof	8976	7/31/1986
Loretta A. Folz	9727	1/28/1988
Sylvia Aughtry Brown	11274	7/25/1991
Kathryn Marie Hilborn	11332	7/25/1991
Ndikum Livinus Chi	13468	8/5/1996

INDIVIDUALS AUTOMATICALLY REVOKED AS A RESULT OF NON-COMPLIANCE WITH 68 O.S. § 238.1 AND 59 O.S. § 15.14:

Harry James Potter	4901	4/1/2023
Donna Jean Jackson	5286	4/1/2023
A. Ann Wilson	6000	4/1/2023

Terry M. Marczewski	9482	4/1/2023
Molly K. Lannon	10713	4/1/2023
Tony Randall Boyd	11083	4/1/2023
Lester E. Laporte	14378	4/1/2023
Grant John Ive	17926	4/1/2023
Danielle Nicole Beller	18793	4/1/2023
Emily Anne Hill	19023	4/1/2023
Peter Joseph Edwards	19191	4/1/2023

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

Gary Pttus	3660	1/27/1976
Kenneth Lee Carney	2018	1/27/1968
Kimberly Denise Smolik-Prescott	14398	2/1/1999
James Hoffmeister	12266	7/30/1993
Glenn R. Grizzle	7274	1/26/1984
William Ernest Osborn	2227	7/25/1969
Jerry Wayne Putnam	5126	1/28/1980
L. Scott Christner	13650	2/3/1997
Rebecca Brown	12200	7/30/1993
Lisa Deys	14309	11/20/1998
Gary Dale Pugh	8640	1/23/1986
Mark Burget	4247	1/23/1978
Stephen Edward Covert	6248	7/22/1982

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

LARRY A. SCHLEGEL, P.C.

LINDA S. WOODRUFF CPA, A PROFESSIONAL CORPORATION

WAYNE D. CHAMBERS CPA, PC

CPA Limited Liability Companies:**CPA Limited Liability Partnerships:****EXPERIENCE VERIFICATION APPLICATIONS APPROVED BY THE EXECUTIVE DIRECTOR:**

JOSHUA ANDERSON
KHOL KITTRELL
ALEXANDER NEWMAN

**CLAYTON PUCKETT
KRISTA STEVENS
GARRETT STOKES
STEPHEN TUCKER**