3004

OKLAHOMA ACCOUNTANCY BOARD

MINUTES OF SPECIAL MEETING

October 2, 2023

The Oklahoma Accountancy Board (OAB) convened in a special session on Monday, October 2, 2023, at CCK Strategies, PLLC, 8811 S. Yale Ave., Suite 400, Tulsa, Oklahoma 74137. 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
Taylor Green, Member

Board staff members present at the meeting: Ashley Plyushko, Executive Director; Enforcement Coordinator, LaLisa Semrad; Kylee Thompson, Office Manager; and Assistant Attorney General Madalynn Martin was also present.

Agenda Item #1a – Call To Order: At approximately 1:00 PM, 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): Board member Robin Byford, Jody Manning, and John Curzon were absent. All absences were unavoidable.

Agenda Item #2 – Announcement of Visitors: The following visitors were present for the appropriate time: Kerry Siegfried.

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 two items for the OAB's consideration: (1) Take official notice of the experience verification applications which have been approved by the Executive Director; (2) Approve the actions taken by the Executive Director on applications and registrations filed since the previous meeting.

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

A roll call vote was taken and recorded as follows:
Green AYE
Storms AYE
Siegfried AYE
Whitman AYE

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

ADMINISTRATIVE CONSENT ORDERS:

Case No. 2376 – Revoked CPA Firm

This case was opened as a result of a referral from the Peer Review Coordinator that Respondent reported performing several years of attestation engagements without completing a peer review. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of $2,500, 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 did not renew its registration for 2023. However, if it reinstates, it must notify the Board before entering into its first attestation engagement. 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. 2377 – CPA Firm

This case was opened as a result of a referral from the Peer Review Coordinator that Respondent failed to complete its scheduled peer review. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of $2,500, 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 reported it is no longer performing attestation work. However, it must notify the Board before entering into its first engagement if it intends to perform attestation work in the future. 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. 2381 – CPA

This case was opened as a result of a referral from the CPE Coordinator that Respondent was 80 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2019-2021 and 4 hours short of the 4-hour ethics requirement for that same period. In addition, Respondent was 20 hours short of the 20-hour minimum annual requirement for calendar years 2019 and 2020. 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 80 hours of CPE to apply to the shortage within 120 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. 2382 – CPA Firm

This case was opened as a result of a complaint alleging substandard work in tax return preparation for two cannabis-related businesses. The Board's assigned investigator did not find substandard preparation work. However, the investigator did find that the Respondent failed to obtain and retain an e-file authorization, thus violating professional standards and engaging in professional misconduct. 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 $655.00, which must be paid within thirty days of the effective date of the order. 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. 2384 – CPA Firm

This case was opened as a result of a referral from the Licensing Coordinator that Respondent reported performing a 401k plan audit for an Oklahoma-based client before registering and obtaining a permit to practice. 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. 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 Storms that the Board approve the administrative consent orders for cases 2376, 2377, 2381, 2382, and 2384. Second by Whitman.

A roll call vote was taken and recorded as follows:
Green AYE
Whitman AYE
Siegfried AYE
Storms AYE

Agenda Item #6 – Discussion and possible action to select the OAB voting representative and alternate at the NASBA 2023 annual meeting: A brief discussion took place among the board about who will be the voting representative and the alternate at the NASBA 2023 annual meeting. Chair Siegfried mentioned that traditionally the Board chair is the voting representative, and the vice chair is the alternate. Chair Siegfried was nominated the voting representative and Vice Chair Storms was nominated as the alternate for the 2023 NASBA annual meeting.

Motion by Whitman that the Board approve the voting representative and alternate at the NASBA 2023 annual meeting. Second by Green.

A roll call vote was taken and recorded as follows:
Green AYE
Whitman AYE
Siegfried AYE
Storms AYE

Agenda Item #7 – Discussion and possible action on AICPA Exam Credit Relief and associated emergency and permanent rule: The Board had a brief discussion about credit extensions for exams. These rules consisted of two options that NASBA suggested needed to be implemented for credit extensions. The first option specifically names the two periods of extension. It allows for an extension of all scores which expired between January 30, 2020, and May 11, 2023, because of the public health emergency. The second extension period covers any credit active on January 1, 2024, and extends the credit until June 30, 2025, to address any issues caused by the implementation of CPA Evolution. The second option allows the Board to authorize time-limited credit extensions consistent with national standards. With this change, the Board will not need to pass rules to make future extensions.

Motion by Storms that the board adopt the emergency rules (second option). Second by Whitman.

A roll call vote was taken and recorded as follows:
Green AYE
Whitman AYE
Siegfried AYE

3005

Storms AYE
Motion by Storms that the Board move forward with the recommendations to our permanet rules. Second by Whitman.

A roll call vote was taken and recorded as follows:
Green AYE
Whitman AYE
Siegfried AYE
Storms AYE

Agenda Item #8 – Discussion and possible action on report from the Chair:

- The October 20, 2023, regularly scheduled meeting of the OAB has been Canceled
- Announce date and location of the next meeting – 10:00 a.m., Friday, November 17, 2023, at the Oklahoma Accountancy Board

Agenda Item #9 – Adjourn: There being no further business to come before the Board, Chair Siegfried adjourned the meeting.

The meeting was adjourned at approximately 1:16 PM.

Motion by Storms to adjourn the meeting. Second by Green.

A roll call vote was taken and recorded as follows:
Green AYE
Whitman AYE
Siegfried AYE
Storms AYE

sandy siegfried

Sandy Siegfried, Chair Date

ATTEST:
Mark Whitman
Mark Whitman (Dec 20, 2023 14:22 CST)
Mark Whitman, Secretary Date

APPENDIX I
Actions Approved by the Executive Director
As of October 2, 2023

APPLICATIONS FOR CERTIFICATION (Successful Candidates):

Sarah L Bratcher
Nicolas Ryan Conetta
Melinda Sue Davidson
Peace Chiagoziem Mojekwu

APPLICATIONS FOR TRANSFER OF EXAM CREDITS:

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

Hongmin Zhang (New York)

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

Linda D. Garmy 11989

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY PARTNERS

Out of State:

PATILLO, BROWN & HILL, L.L.P.

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:

CONCIERGE ACCOUNTING & TAX PLLC

REINSTATEMENT OF CPA PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS:

REINSTATEMENT OF CPA PROFESSIONAL LIMITED LIABILITY COMPANIES:

REINSTATEMENT OF CPA PROFESSIONAL CORPORATIONS:

HUSELTON, MORGAN & MAULTSBY, PC

3010

TONY R. BOYD, CPA INC., P.C.

APPLICATION TO USE A TRADE NAME:

CERTIFICATES SURRENDERED BY REGISTRANTS:

Surrendering CPA Certificate Due to CPE Requirements:

Danny Bush	15085 Issued July 30, 2001
William Kirk Patterson	7687 Issued July 26, 1984

No Longer Practicing in Oklahoma:

No Longer Residing in Oklahoma:

Retired:

Other:

Lisa Kubik	8280 Issued July 26, 1985

EXPERIENCE VERIFICATION ACTIVITY SINCE THE PREVIOUS BOARD MEETING

Experience verification applications approved by the Executive Director as of October 2, 2023

BRITTANY BISHOP
NICOLAS CONETTA
CAITLYN DRISKILL
PEACE MOJEKWU
RACHEL TVEDT