OKLAHOMA ACCOUNTANCY BOARD

MINUTES OF REGULAR MEETING

September 15, 2023

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, September 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
Robin Byford, CPA, Member
John Curzon, CPA, Member
Taylor Green, Member
Jody Manning, Member

Board staff present at the meeting: Ashley Plyushko, Executive Director; Chloe Nettey, Deputy Director; Kylee Thompson, Office Manager; 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): Board member Mark Whitman was absent. Mark Whitman's absence was unavoidable.

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 August 18, 2023, Regular Meeting of the OAB; (2) Take official notice of the experience verification applications which have been approved by the Executive Director; and (3) Approve the actions taken by the Executive Director on applications and registrations filed since the previous meeting.

Motion by Manning 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
Manning AYE
Byford AYE
Storms AYE
Siegfried AYE
Curzon AYE

Agenda Item #5 Presentation and discussion on administrative rules process overview: Executive Director Plyushko gave the Board an overview for the administrative rulemaking process. There were no administrative actions or votes taken at this time.

Agenda Item #6 – Discussion and possible action on Administrative Actions and recommendations: There were no administrative actions or votes taken at this time.

Agenda Item #7 – Discussion, consideration, and possible action on changes to administrative rules: A brief discussion took place among the Board. Executive Plyushko gave a summary of each of the following changes:

1.) NASBA suggested state boards expand their time for candidates to take exams from 18 months to 30 months for sitting and extension reasons.

2.) Peer Review updates and extensive revisioning of Subchapter 33. Executive Director Plyushko identified language that needed updated and revised for Subchapter 33.

3.) The adjustments for firm mobility rules for the legislative changes enacted this past session and making the language clearer for Oklahoma firms.

4.) To adjust the rules for the legislative changes that will allow individuals to sit for the exam at 120 hours. Clarifying that individuals must meet the 150-hour total and 30 hours of accounting requirements. She also defined to the board what is considered equivalent of a bachelor's degree.

5.) The CPE Reciprocity policy will remove the requirements for CPAs that are licensed in another state and serve Oklahoma clients to report their CPE to the OAB. These CPAs will be exempt from reporting CPE and will only have to provide an attestation.

6.) The OAB wants to accept 20 nano-learning courses per year for CPE credit. This will also eliminate CPE rounding.

7.) Language extending the timeframe to sit for the CPA exam to 30 months and adding an extension request option for circumstances beyond the candidate's control..

Motion by Storms that the Board approve the changes to the administrative rules. Second by Curzon.

A roll call vote was taken and recorded as follows:
Green AYE
Manning AYE
Byford AYE
Storms AYE
Siegfried AYE
Curzon AYE

Agenda Item #8 – Discussion and possible action on AICPA Exam Credit Extension Letter: The Board had a brief discussion in regard to the one-time credit relief program for the AICPA Exam Credit Extension. The Board expressed support for the credit relief initiative. There were no administrative actions or votes taken at this time.

Agenda Item #9 – Discussion and possible action on CPE compliance report (2019-2021): CPE Coordinator, Heather Grable gave a summary on the CPE compliance report for 2019-2021. There were no administrative actions or votes taken at this time.

Agenda Item #10 – Presentation, discussion, and possible action on FY25 budget request: Deputy Director, Chloe Nettey presented the FY25 budget request to the Board for approval. No major changes were proposed.

Motion by Storms that the Board approve the FY25 budget request. Second by Manning.

A roll call vote was taken and recorded as follows:
Green AYE
Manning AYE
Byford AYE
Storms AYE
Siegfried AYE
Curzon AYE

Agenda Item #11 - Presentation and discussion on peer review administrative process: Peer Review Specialist, Joseph Wash gave a presentation on Peer Review and the administrative process. There were no administrative actions or votes taken at this time.

Agenda Item #12 - Presentation and discussion on candidate/registrant satisfaction survey: Executive Director, Ashley Plyushko gave a presentation over the satisfaction survey the OAB sent out in August of 2023 to all active candidates and active registrants. There were no administrative actions or votes taken at this time.

Agenda Item #13 - Discussion and possible action on contract with OMES for payroll professional services: Executive Director, Ashley Plyushko gave a summary on the OAB's annual contract with OMES for payroll professional services. She advised the board to approve the contract with OMES.

Motion by Storms that the Board approve the contract with OMES for professional payroll services. Second by Byford.

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

Manning AYE
Byford AYE
Storms AYE
Siegfried AYE
Curzon AYE

Agenda Item #14 – Discussion and possible action on report from the Executive Director:

Updates:

- I have had several individuals reach out regarding a desire for us to come speak to their class or group. I will be speaking at ECU on October 25th, UCO on November 6th and the OSCPA Lunch and Learn on November 21st.
- I attended two webinars concerning the credit extension put on by NASBA. They were very informative and helpful. We also had our Executive Director NASBA meeting on Tuesday. During that meeting, there was a robust discussion around the program.
- There have been several updates to Thentia including a new candidate report, adding CPE exemption data to the dashboard, and putting date controls on CPE data input. We are waiting for one change to be fixed as it threw our late fee calculation off when implemented.
- Employee Mention of the Month: Rebekah Flanagan has been an employee of the OAB for over 12 years and her breadth of knowledge attests to that fact. She shined at OU when answering questions about the examination process. She has been in the thick of many changes including 120 to sit, the possible extension to 30 months, and the possible credit relief program, doing excellent research which required laborious and tedious work.

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

- BEP One – Aug 2023 Rent/Storage fee - $4,982.87
- Bank of America – Jul 2023 credit card fees - $2,533.12

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

- James B Walters – Investigative services - $5,700.00
- NASBA – FY24 Membership services - $5,300.00

Motion by Manning that the Board approve the Executive Director report. Second by Byford.

A roll call vote was taken and recorded as follows:
Green AYE
Manning AYE
Byford AYE
Storms AYE
Siegfried AYE
Curzon AYE

Agenda Item #15 – 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 #16 – Discussion and possible action on report from the Chair:

- Announce date and location of next meeting – 10:00 AM, Friday, October 20, 2023 at the Oklahoma Accountancy Board.

Agenda Item #17 – Adjourn: There being no further business to come before the Board, Chair Siegfried adjourned the meeting.

The meeting was adjourned at approximately 11:21 AM.

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

A roll call vote was taken and recorded as follows:
Green AYE
Manning AYE
Byford AYE
Storms AYE
Siegfried AYE
Curzon AYE

sandy siegfried

Sandy Siegfried, Chair Date

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

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APPENDIX I
Actions Approved by the Executive Director
As of September 15, 2023

APPLICATIONS FOR CERTIFICATION (Successful Candidates):

Zackery Askins
Alexander Keats Calhoon
Hannah Devane
Joshua Gardner
Emily Haygarth
Justin Koonce
Tanner R. Lewis
Alexis Carol Mann
Savanna L. Mann
Anna Montgomery
Lawrence Joshua Toth

APPLICATIONS FOR TRANSFER OF EXAM CREDITS:

Jacob York

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

Albert O. Ochieng (Georgia)
Agustus L. Reasoner (Missouri)
Janice Elaine Williams (Texas)

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFCATES:

Kerry Morton	16866
Pirmammad Mustafayev	18468
Tian Peng	17966
Nat Wachowski-Estes	16776

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY PARTNERS

Out of State:

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:

WRIGHT, MCAFEE, HOCH & CO., C.P.A.'S A PROFESSIONAL CORPORATION

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:

REINSTATEMENT OF CPA PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS:

REINSTATEMENT OF CPA PROFESSIONAL LIMITED LIABILITY COMPANIES:

REINSTATEMENT OF CPA PROFESSIONAL CORPORATIONS:

APPLICATION TO USE A TRADE NAME:

CERTIFICATES SURRENDERED BY REGISTRANTS:

Surrendering CPA Certificate Due to CPE Requirements:

No Longer Practicing in Oklahoma:

Greg Small 4915 Issued July 27, 1979

No Longer Residing in Oklahoma:

Bart Ferrell 17988 Issued September 8, 2015

Retired:

Other:

Gary Willis 11898 Issued July 28, 1992

CERTIFICATES PLACED IN RETIRED STATUS BY REGISTRANTS:

CPAs:

Name	Cert No.	Issue Date
Carl Frank Tennille	2170	2/1/1969
Kendall Ray Pewthers	2467	2/1/1971
Paul Edwin Holt	3945	1/24/1977
Karen Sue Chapel	4530	7/20/1978
Clyde Leroy Willard	4726	1/29/1979
Marilyn M. Kaplan	4749	3/9/1979
Carol A. Wilczek	6760	1/17/1983
Mary Ellen Kushnir	7443	1/26/1984
Janet Erikson Cunningham	7909	1/31/1985
Kathy Diann McLaughlin	8242	7/26/1985
Gregory Don Dorsey	8841	7/31/1986
Elizabeth K. Willard	10868	7/26/1990
Susie Shockey	12053	1/28/1993
Jennifer Bercutt	13855	8/4/1997
Gail Evonne Stearns	14289	7/31/1998

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

3002

CPAs:

Name	Cert No.	Revocation Date
John Thomas Ewalt	4835	8/1/2023
Sharla Kaay McAfee	6290	8/1/2023
Susan K. Scott	6337	8/1/2023
Brien Hoss Brown	10882	8/1/2023
Mark Alan Caldwell	11042	8/1/2023
David Eugene Ferguson	13860	8/1/2023
Elizabeth Ann Kelamis	16235	8/1/2023
Tao Tao	16438	8/1/2023
Sean Randal Blacklock	17617	8/1/2023
Alexandria Renee Kauffman	19141	8/1/2023
Elisabeth Hesser	19560	8/1/2023

RESCINDED REVOCATION:

DECEASED REGISTRANTS:

CPAs:

Carl Gibson	2440	2/1/1971
Ralph Zeller	2785	7/31/1972
Thomas Daxon	3616	1/27/1976
Charles Spencer	3823	7/19/1976
Evan Cherry	3916	1/24/1977
Sarah Marshall	4060	6/6/1977
James Bostwick	4602	1/29/1979
Dale Jackson	5284	7/25/1980
Jerry Prock	8034	1/31/1985
Barbara Covalt	10640	1/25/1990
Philip McCort	12663	6/24/1994
Angela Claiborn	14652	1/31/2000
Diedra Sellers	14780	1/21/2000
Tessa Martin	15206	9/28/2001
Paul Garcia	16009	1/21/2005

INACTIVE FIRMS:

CPA Corporations:

FORTNER, BAYENS, LEVKULICH & GARRISON, P.C.

CPA Limited Liability Companies:

CPA Limited Liability Partnerships:

DENMAN & COMPANY CPA'S, L.L.P.

EXPERIENCE VERIFICATION ACTIVITY
SINCE THE PREVIOUS BOARD MEETING

Experience verification applications approved by the Executive Director as of September 15, 2023

ALEXANDER CALHOON
MELINDA DAVIDSON
JOSHUA GARDNER
EMILY HAYGARTH
JUSTIN KOONCE
ANNA MONTGOMERY
MIRANDA SAUER
LAWRENCE TOTH