

OKLAHOMA ACCOUNTANCY BOARD**MINUTES OF REGULAR MEETING**

February 16, 2024

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, February 16, 2024, 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
Taylor S. Green, Member

Board staff present at the meeting: Ashley Plyushko, Executive Director; Melanie King, Office Manager; Joseph Wash, Peer Review Coordinator; Chloe Nettey, Deputy Director & Chief Accountant; and Assistant Attorney General Andra Holder 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 Meetings 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): None.

Agenda Item #2 – Announcement of Visitors: The following visitors were present for the appropriate time: Dean Taylor, representing the OSA; Janice Gray, CPA; and Carlos Johnson, CPA..

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 December 15, 2023, Regular Meeting of the OAB; (2) Take official notice of the preliminary OAB financial statements for the month ending December 31, 2023; and (3) Approve the actions taken by the Executive Director on experience verifications, applications, registrations, and status changes filed

since previous meeting. (4) Approve the verification of the administrative posting to the OAB's records and certification of scores for Quarter 4/2023 Examination [October through December 2023].

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

A roll call vote was taken and recorded as follows:

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

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

CASE TO DISMISS:

Case 2354 – Revoked CPA

This enforcement file was opened after the registrant failed to report the required minimum CPE hours for compliance periods 2018-2020. The registrant's certificate has been revoked for failure to register; therefore, the Enforcement Committee recommends that the case be dismissed.

Motion by Byford that the Board dismiss Case No. 2354.
Second by Manning.

A roll call vote was taken and recorded as follows:

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

RECOMMENDED TO BE APPROVED:

ADMINISTRATIVE CONSENT ORDERS:

Case No. 2385 – Bobby L. Redinger, CPA

This case was opened as a result of a referral from the CPE Coordinator that Respondent was 28.5 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2020-2022. 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, which must be paid within thirty days of the effective date of the order. In addition, Respondent must submit 28.5 hours of CPE to apply to the shortage within sixty 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. 2395 – Deborah G. Combs, CPA

This case was opened as a result of a referral from the CPE Coordinator that Respondent was 4 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, which must be paid within thirty days of the effective date of the order. In addition, Respondent must submit 4 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. 2396 – Marson M. Eaton, 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 2020-2022. 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, 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.

Case No. 2397 – Allen J. Timmons, CPA

This case was opened as a result of a referral from the CPE Coordinator that Respondent was 10 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 CPE 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 to apply to 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. 2398 – Stanley C. White, CPA

This case was opened as a result of a referral from the CPE Coordinator that Respondent was 8.5 hours 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 \$80, which must be paid within thirty days of the effective date of the order. In addition, Respondent must submit 8.5 hours 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.

Case No. 2399 – Alan R. Switzer, CPA

This case was opened as a result of a referral from the CPE Coordinator that Respondent was 1.5 hour short of meeting the 120-hour minimum CPE requirement for compliance period 2020-2022. 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 to apply back to 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. 2400 – William B. Douglass, CPA

This case was opened as a result of a referral from the CPE Coordinator that Respondent was 21 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2020-2022. 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 to apply back to 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. 2402 – Jeanette S. Coker, CPA

This case was opened as a result of a referral from the Licensing Coordinator that Respondent reported practicing public accounting for approximately five months without the required permit. 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.

Case No. 2403 – Gerald M. Culhane, CPA

This case was opened as a result of a referral from the CPE Coordinator that Respondent was 41 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2018-2020, 88 hours short for 2019-2021, and 117 hours short for 2020-2022. Respondent was also 2 hours short of the 4-hour minimum ethics requirement for 2019-2021, 4 hours short of the same requirement for 2020-2022, and failed to meet the 20-hour minimum annual requirement for calendar years 2020, 2021, and 2022. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$1,500, plus costs and attorney fees in the amount of \$80, which must be paid within thirty days of the effective date of the order. In addition, Respondent must submit 117 hours of CPE to apply to the shortage within 180 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. 2405 – David L. Ross, CPA

This case was opened as a result of a referral from the CPE Coordinator that Respondent was 2 hours short of meeting the 4-hour minimum ethics CPE requirement for compliance period 2020-2022. 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 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.

*Delaying review of 2409, 2410 and 2413 for the next board meeting.

Motion by Byford to approve the ten cases recommended by the Enforcement Committee to be approved by the Board.

Second by Green.

A roll call vote was taken and recorded as follows:

Green AYE

Manning AYE

Byford AYE

Storms AYE

Siegfried AYE

Whitman AYE

Curzon AYE

RECOMMENDED TO BE CLOSED:

File 2669 – CPA

This enforcement file was opened as a result of a complaint alleging the registrant failed to communicate with complainant regarding an error found on her tax return. Complainant later informed the Board that the issue had been addressed and that she may want to drop the complaint if the tax return was filed without rejection. Despite multiple attempts at contacting this complainant to get the status on the issue, there has been no response. Therefore, the Enforcement Committee recommends that the file be closed.

File 2723 – Retired CPA

This enforcement file was opened after the registrant failed to report the required minimum CPE hours for compliance periods 2018-2020 and 2019-2021. The registrant's certificate has been retired; therefore, the Enforcement Committee recommends that the file be closed.

File 2799 – Cancelled CPA

This enforcement file was opened after the registrant failed to report the required minimum 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 2831 – CPA

This enforcement file was opened when it was reported that the registrant was practicing public accounting while in "retired" status. The registrant's reinstatement application was submitted but overlooked by staff. Therefore, the Enforcement Committee recommends that the file be closed.

File 2836 – 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.

Motion by Byford to close the specific files mentioned.
Second by

A roll call vote was taken and recorded as follows:

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

Agenda Item #6 – Discussion on overview of OAB Peer Review Oversight Committee led by OAB PROC Chair Janice Gray, CPA – Gray**What the PROC does:**

- The PROC Committee is an "arm" of the Board that has access to all records that RAV has. Peer Review reports; firm's letter of response; technical reviewers' checklists, comments, and recommendations.
- PROC has a checklist, that was approved by the board in 2022, which serves as the guideline for PROC.
- The goal is to provide the Board with information on firms to ensure they are following professional standards.

- At the PROC Meetings there is a review of pre and post issuance / when CPE is required, and questions can be raised.
- The annual report is to let the Board know if the Peer Review Committee believes the Oklahoma Society is doing their job in administering peer review programs.

Agenda Item #7 – Discussion on NASBA Equivalent Licensure Model Survey - Plyushko

NASBA has a concept they are discussing that was introduced at the Southwest Regional Meeting and our Executive Directors Zoom Meeting earlier this week. This is still a very open discussion, and they are seeking feedback before a decision is made. Plyushko will compose a letter of OAB Board questions and feedback to send to NASBA.

- Structural Professional Program concept:
 - Allow firms to agree to follow a structured learning program that would count for the extra 30 hours.
 - It would not appear on transcript.
 - It would be the equivalent 150 hours plus one (1) year of experience.
- This could impact substantial equivalency depending on what is decided. However, in Oklahoma, the statute says as long as you are lawfully licensed in another state whether or not you are substantially equivalent, you may still practice through mobility in Oklahoma.
- This would be for public accounting firms at this point.

Board Discussion & Questions to NASBA:

- The education standards that accredited colleges provide are important.
- Would there be some process for monitoring the new learning programs?
- What supports will there be for smaller firms?
- How will this look different than the other programs such as the ELE?

Agenda Item #8 – Discussion and possible action on Thentia USA Inc. Invoice #INV946 in the amount of \$20,916.00 – Plyushko

- Thentia is improving with some changes we have requested.
- There is a delay with us getting the upgraded version.
- Have set up a review of an alternative licensing system that is State approved.
- It is an annual contract with Thentia that would end January 2025.
Motion by Storms to approve payment for Thentia.
 Second by Siegfried.

A roll call vote was taken and recorded as follows:

Green AYE
 Manning AYE
 Byford AYE
 Storms AYE

Siegfried AYE
Whitman AYE
Curzon AYE

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

GENERAL OFFICE UPDATES:

- New Office Manager – Melanie King
- Plyushko will be speaking at the following,
 - Oklahoma Panhandle State
 - University of Oklahoma
 - Oklahoma Baptist University
- May CPA Ceremony will be at the Civic Center May 18th
- Met with NASBA’s communication team to discuss our social media strategy.
 - They will also be making instructional videos on how to renew license online.
- Employee of the Month: Lauren Norcom – Licensing Coordinator
- Expenditures were reviewed.

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

None

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


The March board meeting has been canceled.

The next board meeting will be:
Friday, April 19th, 2024, 10:00am, at the Oklahoma Accountancy Board

Adjourn:

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

Meeting was adjourned at approximately 11:04am.


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