

OKLAHOMA ACCOUNTANCY BOARD

MINUTES OF REGULAR MEETING

June 24, 2025

The Oklahoma Accountancy Board (OAB) convened in regular session on Tuesday, June 24, 2025, 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:

Bryan Storms, CPA, Chair
Mark Whitman, CPA, Vice Chair
John Curzon, CPA, Secretary
Sandy Siegfried, CPA, Member
Rusty Minnix, CPA, Member
Jody Manning, Member

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

Agenda Item #1a – Call to Order: At approximately 10:00 AM, Chair Storms called the meeting to order.

Agenda Item #1b – Declaration of Quorum: Chair Storms 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): Member Taylor Green's absence was declared unavoidable.

Agenda Item #2 – Announcement of Visitors: The following visitors were present: Andrew Davis and Erica Meyers from Calvert Law Firm, Blaine Peterson from the OSCPA, and Chrystal McDaniel from For the Record Services.

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 the following items: (1) Approval of the minutes of the May 16, 2025, meeting. (2) Take official notice of the unaudited OAB financial statements for the month ended April 30, 2025. (3) Approval of the actions taken by the Executive Director on experience verifications, applications, registrations, and status changes filed since the previous meeting.

Executive Director Plyushko noted a clarification was made to the May minutes to change the votes of two members from "abstain" to "recuse" on a specific item.

Motion by Minnix that the Board approve the items on the Consent Agenda. Second by Manning.

A roll call vote was taken and recorded as follows:

Manning AYE
Siegfried AYE
Whitman AYE
Storms AYE
Curzon AYE
Minnix AYE

Agenda Item #5 - Discussion and possible action on Case No. 2516 – In the Matter of Esther Viola Pitts, CPA, Certificate No. 11854

Chair Storms convened the individual proceeding at 10:02 AM. Board members Siegfried and Whitman recused themselves and left the room. Special Prosecutor Andrew Davis presented the terms of an agreed consent order, as the respondent was not present. The respondent was charged with failing to timely complete work, failing to cooperate with the Board's investigation, and non-compliance with CPE requirements. The consent order assesses fines totaling \$4,500, assigns costs and fees of \$5,810, places the respondent on probation for two years, requires completion of outstanding CPE within 30 days, and establishes a payment plan of \$300 per month.

Motion by Curzon that the Board approve the consent order as presented. Second by Minnix.

A roll call vote was taken and recorded as follows:

Manning AYE
Storms AYE
Curzon AYE
Minnix AYE

Motion by Minnix that the Board adjourn the hearing. Second by Manning.

A roll call vote was taken and recorded as follows:

Manning AYE

Storms AYE

Curzon AYE

Minnix AYE

Members Siegfried and Whitman rejoined the meeting.

Agenda Item #6 – Discussion and possible action on Administrative Actions and recommendations:

ADMINISTRATIVE CONSENT ORDERS:

Case No. 2517 – John B. London, CPA

This case was opened as a result of a referral from the Licensing Coordinator reporting that Respondent practiced public accounting for approximately two 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 \$105.00, which must be paid in five monthly installments of \$100 and a sixth and final payment of \$105. The first payment is due 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. 2519 – Richard L. Anderson, CPA

This case was opened as a result of a referral from the CPE Coordinator reporting that Respondent was 2 hours short of meeting the 4-hour minimum ethics CPE requirement for compliance period 2021-2023. 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.

Case No. 2520 – Richard E. Brewster, CPA

This case was opened as a result of a referral from the CPE Coordinator reporting that Respondent was .5 hour short of meeting the 120-hour minimum CPE requirement for compliance period 2022-2024. 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, must submit .5 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. 2522 – Joy M. Enos, CPA

This case was opened as a result of a referral from the CPE Coordinator reporting that Respondent was 2 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2021-2023. 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 submitted sufficient CPE hours 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.

Motion by Manning that the Board approve the following administrative consent orders: Case Nos. 2517, 2519, 2520, and 2525. Second by Seigfried.

A roll call vote was taken and recorded as follows:

Manning AYE
 Siegfried AYE
 Whitman AYE
 Storms AYE
 Curzon AYE
 Minnix AYE

Agenda Item #7 - Discussion and possible action on Peer Review Oversight Committee (PROC) reports (2024 Quarter 4 and 2025 Quarter 1 Combined):

Executive Director Plyushko reported that there was no in-person PROC meeting for Q4 2024. For Q1 2025, the committee reviewed 37 peer review reports, accepting 19 pass

engagement reports, 15 pass system reports, and 3 fail engagements. No action was required.

Agenda Item #8 - Discussion and possible action to establish OK Accountancy Board committee assignments for fiscal year 2026:

Member Whitman presented the proposed roster of committee assignments for FY 2026.

Motion by Whitman that the Board approve committee assignments as presented. Second by Manning.

A roll call vote was taken and recorded as follows:

Manning AYE
Siegfried AYE
Whitman AYE
Storms AYE
Curzon AYE
Minnix AYE

Agenda Item #9 - Discussion and possible action on OK Accountancy Board proposed budget for fiscal year 2026:

Executive Director Plyushko presented the proposed budget, noting that Chief Accountant Rebecca Flanagan performed most of the work.

- **Revenue:** Revenue is projected to remain largely flat. While retirements are causing a decrease, an increase is expected from the removal of the residency requirement and other pipeline-related initiatives.
- **Expenses:** Key changes include:
 - **Personnel:** The Peer Review Coordinator position is being left vacant, with duties absorbed by current staff, leaving the Board with 10 full-time employees.
 - **Rent:** The office lease was renegotiated. For an increase of about \$1,000 per year, the landlord will replace the carpet, install LED lights, and build a small office needed for background checks. The lease includes an annual increase of about 2.5%.
 - **Software:** The cost for the Thentia licensing system doubled from approximately \$22,000 to \$39,000 annually after the vendor backed off an initial eightfold price increase. The new price is still considered a good value compared to other state-contracted vendors.
 - **Professional Development:** The budget for staff development has been increased.

Motion by Minnix that the Board approve the FY26 budget. Second by Whitman.

A roll call vote was taken and recorded as follows:

Manning AYE

Siegfried AYE

Whitman AYE

Storms AYE

Curzon AYE

Minnix AYE

Agenda Item #10 - Discussion and possible action on legislative and national updates:

National Update (Pathways/Mobility): Executive Director Plyushko outlined that now seventeen states have passed alternative pathway legislation into law. Early adopter states with effective dates include Hawaii (April 10), South Carolina (June 30), and Maryland (October 1, 2025). Mobility continues to be a major concern with much uncertainty; NASBA is developing a tool to help licensees determine where they are able to practice. The Board directed outreach to universities regarding the accounting and business hour requirement to begin.

Legislative Committee Update (Florida): Member Minnix reported on efforts in Florida, backed by the ALEC think tank, to eliminate the state's accountancy board. The bill was defeated after the banking industry came out in opposition, but the Florida House Speaker has stated the effort will continue. NASBA is developing a three-pronged plan in response, focusing on media/education, engagement with firm leadership of the top firms, and collaboration with allied professional groups.

Board Discussion (Private Equity): The Board discussed its own efforts regarding firms with private equity backing. The OAB has been sending detailed, 16-question letters to firms with alternative structures to inquire about independence and other matters. The Board was one of only four state boards nationwide to submit a comment letter on the PEEC exposure draft on the topic.

Agenda Item #11 - Discussion and possible action on Thentia USA Inc. invoice:

The Board discussed an invoice from Thentia USA Inc. for \$39,853.80, which reflects the price increase for the Board's licensing software for the upcoming fiscal year, July 1, 2025, to June 30, 2026. The Executive Director noted that the Board is still waiting

for the vendor to begin the conversion to its new cloud platform, a project that has been delayed since its initial kickoff date in February 2022.

Motion by Minnix that the Board approve the FY26 budget. Second by Manning.

A roll call vote was taken and recorded as follows:

Manning AYE
Siegfried AYE
Whitman AYE
Storms AYE
Curzon AYE
Minnix AYE

Agenda Item #12 - Discussion and possible action on fiscal year 2026 Attorney General services contract:

Executive Director Plyushko outlined this agreement allows the Board to continue to utilize an assistant attorney general from the Attorney General's office as the Board's general counsel. It is a contract for 10% of an assistant attorney general's time.

Motion by Whitman that the Board approve the contract with the Attorney General's Office. Second by Curzon.

A roll call vote was taken and recorded as follows:

Manning AYE
Siegfried AYE
Whitman AYE
Storms AYE
Curzon AYE
Minnix AYE

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 position(s):

- **Executive Director**
- **Peer Review Coordinator (Administrative Programs Officer II)**

Motion by Curzon that the board move into Executive Session.
Second by Manning.

A roll call vote was taken and recorded as follows:

Manning AYE
Siegfried AYE
Whitman AYE
Storms AYE
Curzon AYE
Minnix AYE

Motion by Storms to end Executive Session. Second by Manning.

A roll call vote was taken and recorded as follows:

Manning AYE
Siegfried AYE
Whitman AYE
Storms AYE
Curzon AYE
Minnix AYE

Motion by Storms to approve executive director's salary as discussed in Executive Session. Second by Minnix.

A roll call vote was taken and recorded as follows:

Manning AYE
Siegfried AYE
Whitman AYE
Storms AYE
Curzon AYE
Minnix AYE

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

- Our rules were passed by the legislature. The rules regarding the CPE exemption notary requirement and the CPE reciprocity loophole will go into effect on August 15th. The technical CPE requirement will go into effect on January 1, 2026.
- We have been in contact with Idemia and the OSBI in preparation for the implementation of background checks. We are also working with the landlord on setting up the separate room that is needed.

- The NASBA regional meeting went well. The topics covered included private equity, cybersecurity, the CPA exam, and other NASBA initiatives. We were able to meet with other states in our region and discuss what is happening in each state.

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

- BEP One; June 2025 Rent and Storage Fees - \$4,982.87
- Will Rogers Theater; Spring Ceremony - \$3,987.00
- Bank of America; May 2025 Credit Card Fees- \$3,901.37

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

- Terry J Westemeir, CPA, Investigative Services - \$6,260.00 (various invoices)

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:

Chair Storms announced the next Board meeting is scheduled for August 15, 2025, at 10:00 AM at the Oklahoma Accountancy Board office. Chair Storms then recognized Member Sandy Siegfried, as this was her last meeting, and thanked her for her service to the Board.

Adjourn:

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

The meeting was adjourned at approximately 11:11 PM.

ATTEST:

 8/15/25
Mark Whitman, CPA, Chair Date

 8/15/25
Rusty Minnix, CPA, Secretary Date

**OKLAHOMA ACCOUNTANCY BOARD REGISTRATION ACTIVITY
SINCE THE PREVIOUS BOARD MEETING**

**Actions Approved by the Executive Director
as of 6/24/2025**

APPLICATIONS FOR CERTIFICATION AND APPROVED EXPERIENCE:

Daniel Todd Baker

Marlena Blom

Nicholas R Brown

Brooklynn Michelle Buxton

Jenna Byrom

Xi Chen

Devin Conner

Blake Cope

Vladia Cortest

Jamie Dewbre

Hampton Gibson

Rozy Gurung

Connor Heath

Jonathon D Johnson

Justin D. Johnson

Brycen Justus

Bobbie Leigh Lane

Morgan Ashley Rahilly

Josiah Schwarz

Wesley E. Smith

Abigail Laire Stanley

Amanda Ruth Stidham

Matthew Whitney

Min Zhong

APPLICATIONS FOR TRANSFER OF EXAM CREDITS:

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

Lindsey Harris (Ohio)
Roger Nayar (Virginia)
Jalynne Brough Weitzel (Wyoming)

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

Rhonda Osborn 13171

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

BETH LETT CPA LLC

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:**INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:**

ANDREW T. HARRELSON, CPA, PLLC

DEBBIE GUEY CPA, PLLC
EDDLEMAN CFO SERVICES, PLLC
KEAN ACCOUNTING SERVICES PLLC
KEY TO FREEDOM ACCOUNTING PLLC
PAIGE CLAYTON, CPA PLLC
PUBLIC STANDARD PLLC

**REINSTATEMENT OF CPA PROFESSIONAL LIMITED LIABILITY
PARTNERSHIPS:**

PENSION ASSURANCE LLP

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:

Elisa Allen	14005	Issued February 2, 1998
Gwendolyn K. Cook	9125	Issued January 29, 1987
Ralph Richey	3807	Issued July 19, 1976

No Longer Practicing in Oklahoma:**No Longer Residing in Oklahoma:**

Anna Block	19794-R	Issued July 16, 2024
Yin Dyn Chan	16575	Issued February 27, 2009
Chuong Do	17953	Issued September 18, 2015

Retired:**Other:**

Ernest Gates	10668	Issued January 25, 1990
Corey Moore	17613	Issued December 6, 2013
Steven Stidman	7842	Issued December 13, 1984

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

Name	Cert No.	Issue Date
Teresa Dempsey Hendricks	3348	1/27/1975
David R. Pitts	5317	7/25/1980
Kathleen Connally Mostofi	5460	1/26/1981
Jon Armon Robinson	5778	7/27/1981
Melinda S. Phillips	6235	7/22/1982
Michael Scott	7024	7/28/1983

Sheryl Bacon	7198	1/26/1984
Karla Betterton	8788	7/31/1986
David R. Loken	8918	7/31/1986
Shelley Rae Hook	9446	7/23/1987
Anthony Lovio	9626	12/17/1987
Charles Reddin	9789	1/28/1988
Susan Paxson-Henderson	9860	2/25/1988
Kimberly P. Horsman	10122	10/27/1988
Sherry E. Gilstrp Glover	10671	1/25/1990
Dena Cornforth	11631	1/30/1992
Lydia Couch	11758	7/28/1992
Roselind McCulley	13159	7/31/1995
JoAnn Siler	14675	1/31/2000
Kevin Lee Graham	15702	8/4/2003

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
Rick L. Parsons	4492	5/1/2025
Marc P. Watson	5354	5/1/2025
Gary Saunders	7720	5/1/2025
Pamela Ann Chambless	13181	5/1/2025
Nicole Hope Norris	15929	5/1/2025

RESCINDED REVOCATION:

DECEASED REGISTRANTS:**CPAs:**

Bobby Steve Burrage

4079

6/9/2025

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

BELL & COMPANY, P.A.

DORATO LOCKE CONSULTING, INC. PC

JOANNA S. MCCALL, P.C.

LIGHTHEART, SANDERS & ASSOCIATES, INC.

SVA CERTIFIED PUBLIC ACCOUNTANTS, S.C.

TAX SETTLEMENT CORP., P.C.

CPA Limited Liability Companies:

HILL, BARTH & KING LLC

MCNATT & ASSOCIATES, PLC

ROBISON GARY JOHNSON & ASSOCIATES PLLC

SCHELLMAN & COMPANY, LLC

SCHWABE & ASSOCIATES, CPAS, PLLC

VTS TAX PLLC

CPA Limited Liability Partnerships:

BOYUM & BARENSCHEER, PLLP

ELLIOTT, ROBINSON & COMPANY, LLP

MOSS ADAMS LLP

SANDERS, MYERS & BLACKWELL CPAS, LLP