

## OKLAHOMA ACCOUNTANCY BOARD

### MINUTES OF REGULAR MEETING

October 17, 2025

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, October 17, 2025, at the 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:

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

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

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

**Agenda Item #1b – Declaration of Quorum:** A roll call was taken, and Chair Whitman 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 Green's absence was declared unavoidable.

**Agenda Item #2 – Announcement of Visitors:** The following visitors were present: Blaine Peterson from the OSCP, Dean Taylor from the OSA, Carlos Johnson, Angela Spencer from Oklahoma State University

**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 September 19, 2025, meeting. (2) Take official notice of the unaudited OAB financial statements for the month ended August 31, 2025 (3) Approval of the actions taken by the Executive Director on experience verifications, applications, registrations, and status changes filed since the previous meeting.(4) Approve the verification of the administrative posting to the OAB's records and certification of scores for Quarter 3/2025 Examination [July to September 2025].

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

A roll call vote was taken and recorded as follows:

Manning AYE  
Storms AYE  
Whitman AYE  
Curzon AYE  
Minnix AYE  
Sellers AYE

#### **Agenda Item #5 - Discussion and possible action on Administrative Actions and recommendations**

##### **Case No. 2544 – Taryn K. Colon, CPA**

Respondent admitted to misconduct in sharing answers to an internal firm training exam with another individual. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed 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 shall take the Ethical Leadership Training program hosted by the NASBA Center for the Public Trust and provide evidence of successful completion of said course to the Board within thirty days. Respondent may claim 3 hours of ethics CPE for this course. 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. 2546 – Brian E. Roberts, CPA**

The case was opened as a result of a complaint alleging Respondent failed to obtain proper authorization before filing complainant's tax return. Respondent admitted to the error which is a violation of professional standards. 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. 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. 2547 – Michael J. Scheaffer, CPA**

This case was opened as a result of a referral from the CPE Coordinator reporting that Respondent was 21 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2022-2024 and 20 hours short of meeting the 20-hour minimum annual CPE requirement for calendar year 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, Respondent shall submit 21 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.

**Case No. 2548 – Robert E. Gulley, CPA**

This case was opened as a result of a referral from the CPE Coordinator reporting that Respondent was 4 hours short of meeting the 4-hour minimum ethics 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, Respondent 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. 2549 – Tisha L. Davis, CPA**

This case was opened as a result of a referral from the CPE Coordinator reporting that Respondent was 1 hour 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 shall submit 1 CPE hour 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. 2550 – Gary G. Gray, II, CPA**

This case was opened as a result of a referral from the CPE Coordinator reporting that Respondent was 4 hours short of meeting the 4-hour minimum ethics 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, Respondent shall submit 4 ethics 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 Storms that the Board approve the administrative consent orders for Case Nos. 2544, 2546, 2547, 2548, 2549, and 2550. Second by Manning.

A roll call vote was taken and recorded as follows:

Manning AYE  
Storms AYE  
Whitman AYE  
Curzon AYE  
Minnix AYE  
Sellers AYE

**Agenda Item #6 - Public comment period on potential legislation:**

- Dr. Angela Spencer from Oklahoma State University presented comments regarding the 150-hour requirement and the "120+2" educational pathway. She expressed concern regarding the "signaling" this change sends to students and the potential impact on the reputation of the credential. She noted that while exceptional students may succeed with 120 hours, the "average student" needs the additional development time provided by a graduate degree to be exam-ready and professional-ready. She raised concerns about whether firms, particularly small to mid-sized ones, are prepared to take on the development duties previously handled by universities.
- Dr. Carlos Johnson provided historical context, referring to "Horizons for a Profession" and the profession's move from a trade to a profession. He compared the CPA profession to Physical Therapy and Pharmacy, which have increased educational requirements to doctoral levels, and urged the Board to

consider the history of the 150-hour requirement to avoid reverting to a trade status.

### **Agenda Item #7 - Discussion and possible action on potential legislation:**

Executive Director Plyushko presented a comprehensive draft of legislative updates focusing on three main pillars: Educational Pathways, Mobility, and Reciprocity.

#### **Educational Pathways & Hour Requirements:**

- **New Pathways:** The legislation proposes adopting the UAA model, which introduces three main paths: (1) Bachelor's degree plus two years of experience, (2) Bachelor's degree plus 30 additional credit hours and one year of experience, and (3) Postgraduate degree plus one year of experience. The "+30" pathway is specifically designed to support second-career candidates who may not have a traditional accounting background.
- **Revised Course Hours:** The Board is looking to align with national trends by adjusting specific course requirements to 24 hours of accounting (above principles) and 24 hours of business. This is a change from the current Oklahoma requirement of 30 hours of accounting and 9 hours of upper-level business. The new 24-hour business requirement can be lower and upper-level business. Executive Director Plyushko outlined that a survey was sent to 21 Oklahoma schools regarding the "24/24" model. Of the 19 responses, the general consensus was that schools could fit these requirements into their existing bachelor's degree programs.
- **Transition Period:** To protect students currently in the pipeline who may have planned around the existing 30/9 model, the Board proposes a transition period where both educational pathways will remain valid until May 31, 2028. There was discussion among the board about whether this period was of sufficient length.

#### **Mobility:**

- **Statutory Fix:** The draft aims to fix an error in the current statute regarding non-substantially equivalent states. Under the new language, mobility is viewed at the state level unless a state becomes non-substantially equivalent. If a state becomes non-substantially equivalent, CPAs will be qualified for mobility at an individual level. These CPAs must keep documentation on hand proving they met Oklahoma's licensure qualifications while practicing in the state. Clarification was made that all states are currently considered substantially equivalent and the documentation will not need to be provided to the Board unless it is requested.
- **Grandfathering:** A grandfather clause is included to protect existing CPAs. The Board discussed potentially moving the cutoff date from the UAA's suggested December 31, 2024, to December 31, 2025.

**Reciprocity:**

- **Simplification:** The current reciprocity application process involves five complex options. The proposal streamlines this for candidates from substantially equivalent states, requiring only proof of exam scores and a Letter of Good Standing.
- **Delegation of Authority:** Regarding the National Association of State Boards of Accountancy (NASBA) International Evaluation Services (NIES), the Board agreed to change statutory language from "shall accept" to "may accept" to avoid issues with improper delegation of state power.

Motion by Minnix that the Board authorize Executive Director Plyushko to work with the legislature regarding these legislative changes. Second by Curzon.

A roll call vote was taken and recorded as follows:

Manning AYE  
 Storms AYE  
 Whitman AYE  
 Curzon AYE  
 Minnix AYE  
 Sellers AYE

**Agenda Item #8 - Discussion and possible action on Proposed Peer Review Standards Update No.3 Modernizing Peer Review Administration Requirements Exposure Draft:**

Executive Director Plyushko presented the AICPA Peer Review Standards Update No. 3 Modernizing Peer Review Administration Requirements Exposure Draft. Executive Director Plyushko outlined the requirements if a firm is required to use the National Peer Review Committee because they conduct PCAOB engagements, the peer review team captain must come from a firm which uses the NPRC for the same reason. There is an exemption process.

Additionally, firms in alternative practice structures (APS) are deemed to present elevated risk and must also utilize the NPRC versus using a state society sponsoring organization. The Board expressed support for the changes.

**Agenda Item #9 – Discussion and possible action on legislative and national updates:**

**Alternative Pathways/APS:** Executive Director Plyushko reported that 23 states have now signed alternative pathway legislation into law. A new Professional Ethics Executive

Committee exposure draft regarding independence requirements for APS structures is expected in December.

**Continuing Professional Education:** North Carolina and California are actively discussing changes to CPE requirements.

**NASBA Committee Updates:**

- Member Minnix stated the NASBA legislative committee met to discuss the Florida deregulation legislation and NASBA's toolkit preparation. He requested members update the "Key Person Contact" list for the upcoming legislative session.
- Vice Chair Curzon reported that discussions between the NASBA IQAB committee and South Africa regarding a mutual recognition agreement are continuing, though the process remains slow. John noted he has been reappointed to the committee, which is a joint effort between the AICPA and NASBA. Gerald Weinstein has been named the new chair of the committee.
- It was announced that Member Sellers had been appointed to the Communications Committee, and Executive Director Plyushko had been appointed to the NASBA Strategic Planning Task Force.

**Agenda Item #10 – Discussion and possible action on report from the Executive Director:**

- The candidate webinar went well. We had 80 participants, which is slightly lower than in March. We were able to answer several questions live, and Blaine gave an overview of the value of the CPA credential and available resources at the Society.
- Symone and I went and spoke to the OU master's class at the end of September. It was well received. There were approximately 75 students.
- Travis and I met with New Mexico to discuss how we conduct compliance checks and enforcement referrals for federal disciplinary referrals. It was very productive for both states.
- GTARB approved our request to pass on the credit card fees. This will go into effect in January 2026 and will save the agency approximately \$30,000 per year.

**Agenda Item #12 – Discussion and possible action on report from the Chair:**

Chair Whitman announced the next Board meeting is scheduled for Friday, November 21, 2025, at 10:00 AM at the Oklahoma Accountancy Board office.


**Agenda Item #13 - 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.

**Adjourn:**

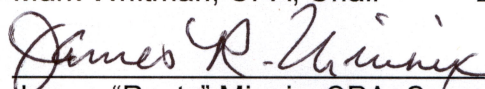
There being no further business to come before the Board, Chair Whitman adjourned the meeting.

The meeting was adjourned at approximately 11:30 AM.

ATTEST:

 12/19/25

Mark Whitman, CPA, Chair Date

 12/19/25

James "Rusty" Minnix, CPA, Secretary Date



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

**Actions Approved by the Executive Director  
as of 10/16/2025**

**APPLICATIONS FOR CERTIFICATION AND APPROVED EXPERIENCE:**

Jennifer Clark  
Mengyang Liu Davila  
Deepa Ghimire  
Lamisha Farhat Islam  
Han Pham Karber  
Mary LaSaxon  
Julia Lewis  
Ryan Mahapatra  
Noah Layne Pevac  
Maria Lynn Roberts  
Babah Sesay

**APPLICATIONS FOR TRANSFER OF EXAM CREDITS:**

Mengyang Davila  
Jaden Stone

**APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:**

David A. Roberts (Texas)

**APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:**

Gauri Aggarwal

16633

Tonya Faris  
Stephanie Summer Mauldin

14963  
14079

**INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS:**

Out of State:

**INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:**

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

PORCH SWING ACCOUNTING, PLLC

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

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

ANDREW KING, CPA, PLLC

**REINSTATEMENT OF CPA PROFESSIONAL CORPORATIONS:**

**APPLICATION TO USE A TRADE NAME:**

**CERTIFICATES SURRENDERED BY  
REGISTRANTS:**

**Surrendering CPA Certificate Due to CPE Requirements:**

Kevin Fiske	16042	Issued April 25, 2005
Andrew Phillips	7828	Issued September 27, 1984
Jana Shoulders	5744	Issued July 27, 1981

**No Longer Practicing in Oklahoma:**

**No Longer Residing in Oklahoma:**

Michael Gerlach	16571	Issued April 17, 2009
Carlton Mhangami	19467	Issued September 16, 2022

**Retired:**

**Other:**

Ryan Buckner	18811	Issued April 23, 2019
John Caldwell	19112	Issued January 22, 2021
John Mize	2860	Issued January 26, 1973
Debra Randall	11624	Issued January 30, 1992
<b>Carol I. Roberts</b>	<b>12382</b>	<b>Issued July 30, 1993</b>
Neil Simpson	9335	Issued January 29, 1987
Terri Wall	15150	Issued July 30, 2001
Emily Wilson	18421	Issued September 22, 2017

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

<b>Name</b>	<b>Cert No.</b>	<b>Issue Date</b>
Alfred Snipes	2762	7/31/1972
Nancy Hyde	3691	1/27/1976
John Miller	4316	1/23/1978
Linda Holt	4420	7/20/1978
James D. Brawner	4603	1/29/1979
Erma Denise Felber	4692	1/29/1979
Sandra K. Doty	5470	1/26/1981
Scot William Eckhart	8217	7/26/1985
Jon David Keylor	8902	7/31/1986
Charlotte Ann Ablah	9079	1/29/1987
Mark Terry Ross	9268	1/29/1987
Sharon G. Johnson	9972	7/28/1988
Joe Holt	10341	4/21/1989
Susan Dian Lowe	10462	7/27/1989
Joe Heard	11927	10/26/1992
James Allen Lindsey	11938	11/19/1992
Jeania Lynne Bajema	11947	1/28/1993
Rebecca Jane Eldred	12476	1/21/1994
Marcia Sauzek	12886	1/30/1995
Ladonna Howell	12926	1/30/1995

Susan Mahan	13943	8/4/1997
Amy Ting	14626	11/19/1999
Janice McKee	17015	2/8/2011
Roderick Weaver	17639	2/7/2014

**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
Oakley Hall	2280	9/1/2025
Alan David Erickson	6780	9/1/2025
Shelley Dawn Hughes	13699	9/1/2025
Jeffery Michael Hambrice	17750	9/1/2025

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

Name	Cert No.	Issue Date
James Michael Sanner	6504	12/16/1982
Steven D. Martin	12752	8/1/1994

**PAs:**

**INACTIVE FIRMS:**

**CPA Partnerships:**

**CPA Corporations:**

**CPA Limited Liability Companies:**

**MITCHELL CPA, PLLC**

**CPA Limited Liability Partnerships:**