

OKLAHOMA ACCOUNTANCY BOARD

MINUTES OF REGULAR MEETING

September 19, 2025

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, September 19, 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; Melanie King, Office Manager, 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 OSCPA, Dean Taylor from the OSA, John DeSelms and Stephen Ridenour from Sullivan and Associates.

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 August 15, 2025, meeting. (2) Approval of the actions taken by the Executive Director on experience verifications, applications, registrations, and status changes filed since the previous meeting.

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 John DeSelms's request for an initial determination of disqualifying criminal offence(s):

Enforcement Coordinator LaLisa Semrad explained that the Board maintains a list of crimes that would normally disqualify an individual from holding a certificate. However, the Board may grant the ability to hold a certificate despite disqualifying crime based on the individual's specific circumstances. Mr. DeSelms is requesting to sit for the CPA exam but has a disqualifying crime from 2013, having pleaded guilty to two counts of first-degree manslaughter. This is considered a violent crime, which is an exception to the rule that the Board cannot consider criminal history older than five years.

Mr. DeSelms addressed the Board, stating he was 21 at the time of a boating accident in which two of his friends died. He recounted his sentence, which included one year in prison, 14 years of probation, and 1000 hours of community service. He has three years of unsupervised probation remaining. He detailed his work experience at a title company, where he discovered he enjoyed the accounting aspect of balancing transaction books. This led him to return to school and finish his degree in accounting. He now works at Sullivan and Associates and stated his long-term goal is to become a CPA and eventually a partner at the firm. Mr. DeSelms also spoke about his personal life, noting he is married, has children, is active in his church, and has intentionally built a stable, "sheltered life" where alcohol is not present.

Motion by Minnix that the Board allow John DeSelms to sit for the CPA exam. 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 #6 - Discussion and possible action on Administrative Actions and recommendations:

Case No. 2541 – Reid A. Brooks, 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 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 shall submit 1 ethics 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. 2542 – MaloneBailey, LLP, Unregistered Firm operating under mobility

This case was opened after Respondent Firm was sanctioned by the PCAOB. The PCAOB disciplinary action itself constitutes a violation of the Act and Board's Rules. In addition, in conducting its investigation, the Enforcement Committee discovered that the Respondent Firm performed audits for Oklahoma-based clients from 2016-2019 (before firm mobility) without a permit and without registering with the Board. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed fines of \$5,000 for the PCAOB discipline and \$5,000 for performing audits while unregistered and unpermitted, plus costs and attorney fees in the amount of \$2,827.50, 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. 2545 – Practical Audit Solutions PC, CPA Firm

This case was opened as a result of a referral from the Department of Labor which found deficiencies in one of Respondent's ERISA audits. 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 \$105, which must be paid within thirty days of the effective date of the order. In addition, Respondent must obtain a pre-issuance review on its next ERISA audit engagement and submit said review to the Board within thirty days after the audit is submitted to the DOL. 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 Curzon that the Board approve the administrative consent orders for Case Nos. 2541, 2542, and 2525. Second by Minnix.

A roll call vote was taken and recorded as follows:

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

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

Executive Director Ashley Plyushko presented five proposed administrative rule changes for consideration by the Board.

- **Completion of the Peer Review Cycle.** The first proposal addresses an ambiguity in the current rules regarding when a firm that stops performing attest services can drop out of peer review. The proposed rule would allow a firm to drop out as long as it performed no attest work during what would have been its designated peer review year. This approach is modeled after the rule in Texas and is intended to avoid overburdening firms that may have only performed a few attest engagements early in their three-year cycle. The Board can monitor firm renewals to ensure firms are not misusing the rule.
- **Disciplinary Action Authority.** This proposal aims to clarify the Board's authority to take enforcement action based on an order from an "entity created through federal law overseen by a state or federal agency". The change was prompted after an entity subject to a PCAOB order argued the Board lacked jurisdiction because the PCAOB is not technically a federal agency. While the Board felt its current rules were likely sufficient, this new language makes its authority explicit.

- **Reciprocal Requirement for Remote Work.** Due to an increasing number of inquiries, this proposal clarifies that a CPA who lives in Oklahoma and practices public accounting remotely for an out-of-state firm must obtain a reciprocal certificate in Oklahoma. This makes it clear that using the CPA designation while living and working in the state requires an Oklahoma credential, regardless of the firm's physical location.
- **Additional Peer Review Documentation.** This proposal seeks to adopt UAA language that would allow the Board to require firms to provide additional documentation about their peer review status. This information, such as scheduling letters and extension due dates, would help the Board monitor a firm's progress more efficiently without the need for constant back-and-forth communication. The rule would be effective for reviews scheduled on or after January 1, 2027.
- **Abbreviation of Firm Names.** The final proposal would formalize a process for firms to use an abbreviated name for branding purposes. A firm would be required to register its abbreviated name with the Board, and the name would be permitted as long as it is easily recognizable, and the full legal name is available to the public. The rule also grants the Board the right to deny an abbreviation if it is too similar to an existing name or could cause public confusion.

Motion by Minnix that the Board approve the agreement. Second by Sellers.

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 Peer Review Oversight Committee (PROC) report for 2025 Quarter 2:

Executive Director Plyushko reported that the PROC committee met on June 16, 2025, and reviewed 20 peer review reports. She also noted that staff member Matthew Sinclair has taken over PROC duties for the Board.

Agenda Item #9 - Discussion and possible action on OK Accountancy Board fiscal year 2027 Budget Request:

Executive Director Plyushko presented the FY 2027 budget request. Key factors in the budget include increased legal fees for enforcement, a finalized rent increase, and a

proposal to seek approval from the state's Government Technology Application Review Board (GTARB) to pass credit card processing fees on to registrants. The fees are estimated to be between \$2 and \$4 per transaction. This will save the agency approximately \$30,000 per year.

Motion by Storms that the Board approve the agreement. 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 #10 – Discussion and possible action on legislative and national updates:

Alternative Pathways/APS: Executive Director Plyushko reported that 21 states have now signed alternative pathway legislation into law. In Oklahoma, the Board received feedback from 19 of 21 universities surveyed regarding the "24/24" proposal, and the response was generally positive. The Board's Legislative and Rules Committee plans to bring proposed language for Oklahoma's pathway to the Board at the October 17 meeting. She also noted that the AICPA Peer Review Committee released an exposure draft addressing APS.

CPA Exam Trends: The AICPA Board of Examiners has noted a decrease in the number of exam sections taken by candidates each year. Continuing candidates have dropped from taking 2.4 to 1.9 sections annually, while new candidates have dropped from 1.4 to 1.25 sections. This is believed to be due to the expanded 30-month timeframe to pass the exam. It was also reported that the recent credit relief initiative resulted in 2,000 people becoming CPAs.

NASBA Committee Updates:

- Member Minnix announced he will be representing Oklahoma on a new NASBA/AICPA deregulation task force.
- Vice Chair Curzon provided a detailed report from the NASBA/AICPA International Qualifications Appraisal Board (IQAB). Key topics included:
 - A proposal to create a NASBA clearinghouse for tracking disciplinary action across international jurisdictions.

- The rise of a competing international organization, the Association of Chartered Certified Accountants (ACCA), which has less stringent certification requirements.
- The opening of additional global Prometric testing centers in 2026, which may lead to an influx of foreign applicants to states like Oklahoma that do not require residency or a Social Security Number.
- Ongoing negotiations of Mutual Recognition Agreements (MRAs), which create mobility across international borders. Current efforts include updating the trilateral agreement with Canada and Mexico and resolving issues with South Africa and Ireland related to auditing standards and Brexit.

Agenda Item #11 – Discussion and possible action on report from the Executive Director:

- The episode of the CCK podcast, 2 CPAs and the Mic, with John and I discussing the Board and our mission has been released.
- We received our approval from the FBI for the national background checks. As such, preparation is ongoing.
- Matthew Sinclair has taken over the Peer Review Oversight Committee administrative duties. These were originally done by the individual in the now-vacant peer review coordinator position.
- Invitations to the November CPA Recognition ceremony has started to go out.

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

Chair Whitman announced the next Board meeting is scheduled for Friday, October 17, 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 11:06 AM.

ATTEST:

 10/17/25
Mark Whitman, CPA, Chair Date

 10-17-25
Rusty Minnix, CPA, Secretary Date

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

**Actions Approved by the Executive Director
as of 09/17/2025**

APPLICATIONS FOR CERTIFICATION AND APPROVED EXPERIENCE:

Erin Leigh Bonner
Hannah Brenning
Carrie C Doke
Amy Duke
Logan Kyle Grulkey
Jennifer D Hines
Kaytlyn R. Mannering
Matthew Scott McLain
Garrett Price
Jacob Cole Ramer

APPLICATIONS FOR TRANSFER OF EXAM CREDITS:

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

David Hamon (Texas)
Hanna Ritz (Arkansas)

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

Matthew Eidson	17831
Allyson Jones	17393

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

HM&M GROUP, LLC

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

BURROUGHS FINANCIAL PLLC
LKW ACCOUNTING SERVICES, PLLC
MICHAEL KRETCHMAR CPA, PLLC

REINSTATEMENT OF CPA PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS:

REINSTATEMENT OF CPA PROFESSIONAL LIMITED LIABILITY COMPANIES:

RICHARD J. MARIS, CPA, PLLC

REINSTATEMENT OF CPA PROFESSIONAL CORPORATIONS:**APPLICATION TO USE A TRADE NAME:**

Sean Webster, CPA DBA The Scout CPA & Advisory

**CERTIFICATES SURRENDERED BY
REGISTRANTS:****Surrendering CPA Certificate Due to CPE Requirements:**

Ronald Decamp	16067	Issued March 26, 2010
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No Longer Practicing in Oklahoma:**No Longer Residing in Oklahoma:**

Ramizah Frankamp	16084	Issued July 22, 2005
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Retired:**Other:**

David Arneson	9368	Issued July 23, 1987
James Crutchfield	12466	Issued January 21, 1994
Richard Eubanks	9924	Issued July 28, 1988
Michael Moore	11369	Issued July 25, 1991
Sara Shepherd	17828	Issued February 20, 2015

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

Name	Cert No.	Issue Date
Charles L. Talley	2477	2/1/1971
Debra Gale Mann	3968	1/24/1977
Brian Lee Smith	5146	1/28/1980
Jeanette Koss	5835	9/25/1981
Carol McNern	6296	7/22/1982
Charles Wayne Barton	7859	1/31/1985
Enid Rose Strain	8635	1/23/1986
Kathleen Susan Pinson	8687	1/23/1986
Melissa Little	9034	7/31/1986
Kathryn A. Corken	9127	1/29/1987
Carla Scott	9272	1/29/1987
Maribeth Tompkins	9947	9/23/1988
Diana Michel	10012	7/28/1988
Christy Lynn Tharp	11412	7/25/1991
Joe Raymond Strain	11878	7/28/1992
Donna Gale Ford	11999	1/28/1993
John Doyle	12225	7/30/1993
Lewis Glenn	12906	1/30/1995
Tammy L. Rubin	13354	1/29/1996

Jean Annette Bostwick	13643	2/3/1997
Carol McFarland	14991	1/29/2001
Steven Earl Bolton	15251	2/4/2002

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
Vickie Fletcher Carr	9110	6/1/2025
Thomas Warren Engelbrecht	9923	6/1/2025
Brett R. Hawkins	12021	6/1/2025
Shelley Elizabeth Russell	13937	6/1/2025
Douglas Alan Wright	14776	6/1/2025
Brenda Lee Bisbee	15834	6/1/2025
Gail R. Runnels	1308	7/1/2025
Herbert J. Green	2958	7/1/2025
Lovell Wayne Sullivan	6427	7/1/2025
Nanci Gail Ogan	8310	7/1/2025
Karen Louise Holistine	9000	7/1/2025
Sheryl R. Tyree	11887	7/1/2025
George Dean Morris	12310	7/1/2025
Alec Joseph Holland	19495	7/1/2025
Robert Lee Kelley	3095	8/1/2025
Paula Jean Downing	4433	8/1/2025
Adam Robert Havig	11132	8/1/2025
Rita Marie Benson	13635	8/1/2025
Roy A. Fletcher	14667	8/1/2025
Ian Jacob Morris	17842	8/1/2025

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

Name	Cert No.	Issue Date
Michael Wayne Baker	12434	1/21/1994
Wayne Davis Snodgrass	12613	1/21/1994

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

HUSELTON, MORGAN & MAULTSBY, PC

CPA Limited Liability Companies:**CPA Limited Liability Partnerships:**

