

OKLAHOMA ACCOUNTANCY BOARD

MINUTES OF REGULAR MEETING

April 17, 2026

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, April 17, 2026, 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
Taylor Green, Member

Board staff present at the meeting: Ashley Plyushko, Executive Director; LaLisa Semrad, Enforcement Coordinator, Heather Grable, CPE 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): No members were absent.

Agenda Item #2 – Announcement of Visitors: The following visitors were present: Blaine Peterson from the OSCPA, Dean Taylor from the OSA, Chris Heim from HBC CPAs & Advisors

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) Approve the minutes of the February 20, 2026, meeting of the Oklahoma Accountancy Board.(2) Take official notice of the unaudited OAB financial statements for the month ended February 28, 2026 (3) Approve 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 1/2026 Examination [January to March 2026]

Motion by Sellers 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
Storms AYE
Whitman AYE
Curzon AYE
Minnix AYE
Sellers AYE

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

ADMINISTRATIVE CONSENT ORDERS:

Case No. 2567 – Jodie L. Digiacomo, CPA

This case was opened pursuant to a referral from the CPE Coordinator reporting that Respondent was 13 hours 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, Respondent shall submit 13 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. 2569 – Michael G. Braun, CPA

This case was opened pursuant to a referral from the CPE Coordinator reporting that Respondent was 40 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2022-2024 and 20 hours short of the 20-hour minimum annual 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 40 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. 2570 – Scott M. Berter, CPA

This case was opened pursuant to 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 4 hours of ethics 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. 2571 – Patrick B. Roberts, CPA

This case was opened pursuant to 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 hours of ethics 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. 2572 – Brenda Bussman, CPA

This case was opened pursuant to 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 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 2 hours of ethics 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. 2573 – Tabitha K. Sherrill, CPA

This case was opened pursuant to 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 4 hours of ethics 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. 2574 – Kristi D. Benton, CPA

This case was opened pursuant to a referral from the CPE Coordinator reporting that Respondent was 4 hours 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, Respondent shall submit 4 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 Curzon that the Board approve the administrative consent orders for Case Nos. 2567, 2569, 2570, 2571, 2572, 2573, 2574. Second by Minnix.

A roll call vote was taken and recorded as follows:

Green AYE
Manning AYE
Storms AYE
Whitman AYE

Curzon AYE
 Minnix AYE
 Sellers AYE

Agenda Item #6 - Discussion and possible action on report from the Audit and Budget Committee

- **Presentation of the Oklahoma Accountancy Board fiscal year 2025 audit report as performed by HBC CPAs & Advisors**

Chris Heim from HBC CPAs & Advisors presented the FY2025 annual audit report. He stated the Board received a clean opinion, and there were no major issues during the audit.

- Heim mentioned that the FY2024 column of the Statement of Net Position was restated due to GASB 101, dealing with compensated absences.
- There were fluctuations on right-to-use and leases as well as the creation of a pension asset, but this was due to normal operations and changes at the state level.
- Overall, there was an increase in net position of \$52,000 in the current year.
- Report on Internal Control and Compliance did not include any issues which needed the Board's attention.

Motion by Manning that the Board accept the audited financial statements as presented. Second by Storms.

A roll call vote was taken and recorded as follows:

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

Agenda Item #7 - Discussion and possible action of AICPA Professional Ethics Executive Committee Exposure Draft: Proposed Revisions Related to Alternative Practice Structures Comment Letter

Executive Director Plyushko provided an overview of the major points of the comment letter to be submitted to the AICPA. The comment letter is attached to these minutes. The Board briefly discussed the content, requesting information on NASBA's concerns

and other board's concerns. The Board also discussed the logistics of comment letter submittals.

Motion by Sellers that the Board adopt the comment letter as the official response of the Board to the AICPA Exposure Draft. Second by Curzon.

A roll call vote was taken and recorded as follows:

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

Agenda Item #8 - Discussion and possible action on 2025 Annual Peer Review Oversight Committee Report

Records Coordinator Matthew Sinclair presented the 2025 Annual PROC report. He outlined that the PROC did not refer any firms to the Enforcement committee due to a firm being automatically referred after the second substandard.

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

- **Alternative Pathways/Mobility – Plyushko**
- **Accounting, Auditing and Assurance Complaints – AICPA – Peer Review – Plyushko**
- **NASBA Committee Updates – Curzon, Minnix, Sellers & Plyushko**

Executive Director Plyushko gave an update on Oklahoma's pathways bill, stating it passed out of the Senate committee. It now is waiting to be placed on the Senate Floor Agenda. There is the threat that it is missed due to the desire to sine die early. She stated that, nationally, between 31 to 33 states have passed pathways legislation.

Executive Director Plyushko gave an overview of a change to how the AICPA plans to address auditing complaints made to their Ethics division. She clarified that this would have a very limited impact on the Board, and this is for informational purposes.

Executive Director Plyushko outlined that these complaints will now be referred to the Peer Review Board. The peer reviewer should then take those complaints into

consideration when planning the firm's next peer review. This eliminates the classification of these complaints as disciplinary, but this represents less than 60 complaints a year, nationally. The OAB staff does not remember ever receiving an AICPA disciplinary referral through the current process.

Vice Chair Curzon asked about how this would impact referrals from federal agencies. Executive Director Plyushko stated she would look into this.

Vice Chair Curzon stated that the committee worked on two MRAs and did get extensions on the agreements. One agreement was a trilateral agreement between Mexico, the USA, and Canada. The other agreement was with South Africa.

Secretary Minnix stated no NASBA legislative committee meetings had been held since the last OAB board meeting in February.

Member Sellers stated the Communications committee met and discussed ways to encourage boards to use NASBA's communication services.

Executive Director Plyushko outlined that there were no major items to report from the UAA committee or the Strategic Planning Task Force.

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

- HB4317, our pathways bill, has passed out of the Senate Business and Insurance Committee. We are now waiting for it to be heard on the Senate floor.
- Outreach activities are picking up. Over the next two months, we have five presentations at schools, firms, or conferences and will be setting up tables at two events.
- NASBA Executive Director conference went well. They had speakers on several timely topics including the PEEC exposure draft, unlicensed practice, and principal place of business. Madalynn was able to also attend the NASBA Legal conference.
- TJ Nance, CPA has agreed to be our speaker for the Fall 2026 CPA Recognition ceremony. He is a co-founder of LYT and worked in various industries prior to this.

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

- Terry J Westemeir, CPA; Investigative Services for Jan and Feb 2026-\$4,750.00
- Terry J Westemeir, CPA; Investigative Services; File No. 3091-\$3,575.00

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

- BEP One, LP; Mach 2026 Rent/Storage-\$5,502.73
- BEP One, LP; April 2026 Rent/Storage-\$5,502.73
- HBC CPAs and Advisors; FY25 Audit Progress Billing 1-\$8,000.00
- Calvert Law Firm; Attorney Services (various invoices)-\$6,913.20
- USPS; FY26 Prepaid Postage-\$10,000.00

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

Chair Whitman announced the next Board meeting is scheduled for Friday, May 15, 2026, at 10:00 AM at the Oklahoma Accountancy Board office. He did note that often this meeting is cancelled.


Agenda Item #13 - New business which could not have been reasonably foreseen prior to posting of the meeting agenda, per 25 O.S. § 311(A)(10). There was no new business.

Adjourn:

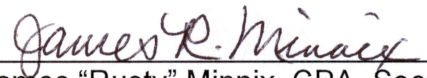
There being no further business to come before the Board, Chair Whitman adjourned the meeting.

The meeting was adjourned at approximately 11:46 AM.

ATTEST:

 5-15-26

 Mark Whitman, CPA, Chair Date

 5-15-26

 James "Rusty" Minnix, CPA, Secretary Date

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

**Actions Approved by the Executive Director
as of 04/16/2026**

APPLICATIONS FOR CERTIFICATION AND APPROVED EXPERIENCE:

Sydney Beadles
Eric Kyle Hodge
Matthew Miles Linthicum Ivester
Corbin Jase Kirkpatrick
Ashley Nicole Martin
Henry James North Nally
Kristi Kay Novak
Kara Philpot
Shelby Rose Rubino
Peter S. Sintei
Courtney Williams
Gabe Wilmot
Jerzy Wojtas
Jeffery Yeager

APPLICATIONS FOR TRANSFER OF EXAM CREDITS:

Qinghua Feng

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

Scott Kristopher Alletag (Colorado)
Hollis Steven Hufstetler, Jr. (Texas)
Brett Tyrone Lowe Jr (Texas)
Sara Marie Moore (Texas)

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

| | |
|-----------------------|-------|
| Roberta Bennett | 9188 |
| Mark Caldwell | 11042 |
| Grant Hall | 17071 |
| Jeffery Hambrice | 17750 |
| Daimon William Jacobs | 14692 |
| Tony Minert | 12764 |
| David Paddock | 12321 |
| Amy Adena Pope | 15753 |

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS:

Out of State:

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:

VIRIDIAN, P.C.
WALLIS ACCOUNTING, PC

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:

BOOMTOWN CPA, PLLC
DAVIS C MARTIN CPA PLLC
JENKINS ROUSE & ASSOCIATES, PLLC

SHELLEY A. PARKER, CPA, PLLC
STRATA ACCOUNTING SERVICES, PLLC.

REINSTATEMENT OF CPA PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS:

REINSTATEMENT OF CPA PROFESSIONAL LIMITED LIABILITY COMPANIES:

CHRISTOPHER A TURNER P.L.L.C. CERTIFIED PUBLIC ACCOUNTANT

REINSTATEMENT OF CPA PROFESSIONAL CORPORATIONS:

APPLICATION TO USE A TRADE NAME:

CERTIFICATES SURRENDERED BY REGISTRANTS:

Surrendering CPA Certificate Due to CPE Requirements:

| | | |
|----------------|-------|----------------------|
| Sarah Dobbs | 12222 | Issued July 30, 1993 |
| Bret Hardee | 16694 | Issued June 26, 2009 |
| Christina Poos | 13154 | Issued July 31, 1995 |

No Longer Practicing in Oklahoma:

No Longer Residing in Oklahoma:

| | | |
|-------------|-------|-------------------------|
| Tina Adams | 6213 | Issued July 22, 1982 |
| Julie Toben | 16971 | Issued January 21, 2011 |

Retired:

| | | |
|---------------|-------|-------------------------|
| Roger Bennett | 11078 | Issued January 31, 1991 |
|---------------|-------|-------------------------|

Other:

| | | |
|-------------------|-------|-----------------------|
| Michael Scheaffer | 10045 | Issued July 28, 1988 |
| Savannah Whitson | 19572 | Issued April 21, 2023 |

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

| Name | Cert No. | Issue Date |
|----------------------------|-----------------|-------------------|
| Lindell Dwayne Meyer | 3373 | 1/27/1975 |
| Alan Eugene Howard | 3637 | 1/27/1976 |
| William Joseph Vetter, Jr. | 4018 | 1/24/1977 |
| Kendall W. Carpenter | 5358 | 7/25/1980 |
| Alida Kim Dodd | 6252 | 7/22/1982 |
| Pamela Ann McClure | 6650 | 1/17/1983 |
| Bethanne Jean Barstow | 6852 | 7/28/1983 |
| Mark S. Crawford | 7557 | 7/26/1984 |
| James Morton | 8011 | 1/31/1985 |
| Cheryl Wangeman | 8389 | 7/26/1985 |
| Cynthia Kuhn | 8440 | 10/18/1985 |

| | | |
|--------------------------|--------|------------|
| Sybyl Kingston Galbraith | 8767 | 7/31/1986 |
| Darryl Payne | 9250 | 1/29/1987 |
| Raymond Hankins | 9701 | 1/28/1988 |
| Linda McMurtry | 10840R | 3/29/1990 |
| Sheri Renee Bassett | 11074 | 1/31/1991 |
| John Christopher Howl | 11141 | 1/31/1991 |
| Becky S. Wheeler | 11426 | 7/25/1991 |
| Mary Elizabeth Alcorn | 11485 | 1/30/1992 |
| Thomas Ellis | 11531 | 1/30/1992 |
| Joyce D. Kapella | 12352 | 7/30/1993 |
| David Willard Bair | 12433 | 1/21/1994 |
| Karla Dianne Loftiss | 12749 | 8/1/1994 |
| Pamela Ann Vann | 12807 | 8/1/1994 |
| Wanda June Gordon | 13115 | 7/31/1995 |
| Laura Leann Huneycutt | 13789 | 2/3/1997 |
| Joel L. Brown | 15082 | 7/30/2001 |
| Gregory B. Swango | 15242 | 12/14/2001 |
| James Gregory Vaughn | 15629 | 2/3/2003 |
| Curtis J. Fischer | 15849 | 2/2/2004 |
| Peter A. Terranova | 16115 | 10/21/2005 |

PAs:

| Name | Cert No. | Issue Date |
|------|----------|------------|
|------|----------|------------|

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 |
|------------------------|----------|-----------------|
| Michael James Kelley | 7631 | 2/1/2026 |
| Joel Kent Garrett | 10667 | 2/1/2026 |
| K. Christopher Blevins | 12443 | 2/1/2026 |
| Nancy Elaine Wheatley | 13485 | 2/1/2026 |
| John David Stewart | 15145 | 2/1/2026 |
| Sandra L. Kimerer | 15424 | 2/1/2026 |

| | | |
|-------------------------|-------|----------|
| Cory Sean Craddock | 15554 | 2/1/2026 |
| Garrett B. Baker | 17885 | 2/1/2026 |
| Nicholas Michael Sleem | 18762 | 2/1/2026 |
| William F. Carter | 5028 | 3/1/2026 |
| Mayda Shorney | 5567 | 3/1/2026 |
| Dianne M. Stewart | 8070 | 3/1/2026 |
| Pamela L. Treadwell | 8090 | 3/1/2026 |
| Karla Hoose | 12268 | 3/1/2026 |
| Laura Lea Thomason | 14724 | 3/1/2026 |
| Amy Adena Pope | 15753 | 3/1/2026 |
| Lori Anne Taylor | 16778 | 3/1/2026 |
| Christopher Jim Dowling | 18596 | 3/1/2026 |
| Amber Kay Burton King | 19266 | 3/1/2026 |
| Grant Edward Haggard | 19660 | 3/1/2026 |

RESCINDED REVOCATION:

| | | |
|------------------|------|----------|
| David Lee Bayles | 1862 | 2/5/1966 |
|------------------|------|----------|

DECEASED REGISTRANTS:

CPAs:

| Name | Cert No. | Issue Date |
|-----------------------|-----------------|-------------------|
| Lyle Richard Watrous | 1526 | 7/29/1961 |
| Paul Wayne Nicholson | 1720 | 2/8/1964 |
| David Lee Bayles | 1862 | 2/5/1966 |
| Zella Geniece Depasse | 5923 | 1/29/1982 |
| David Grant Bercaw | 8786 | 7/31/1986 |
| Cleo Pearl Cook | 9903 | 7/28/1988 |
| Ryan Austin Goga | 18566 | 5/18/2018 |

PAs:

Name**Cert No.****Issue Date****INACTIVE FIRMS:****CPA Partnerships:****CPA Corporations:**

GAGE B. BUSBY, C.P.A, P.C.

JOHN M. BOND, P.C.

RUSSELL & WILLIAMS CPA'S, PC

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

JOHNSON ROUSE & ASSOCIATES, PLLP