

**OKLAHOMA ACCOUNTANCY BOARD**  
**MINUTES OF REGULAR MEETING**

August 21, 2026

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, August 21, 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:

John Curzon, CPA, Chair  
James "Rusty" Minnix, CPA, Vice Chair  
Rob Sellers, CPA, Secretary  
Mickey Buckmaster, CPA, Member  
Taylor Green, Member  
Ryan Yates, Member

Board staff present at the meeting: Ashley Plyushko, Executive Director; LaLisa Semrad, Enforcement Coordinator; Madalynn Martin, Assistant Attorney General; Rebekah Flanagan, Chief Accountant; Matthew Sinclair, Records Coordinator; and Melanie King, Office Manager.

**Agenda Item #1a – Call to Order:**

At approximately 10:00 AM, Chair Curzon called the meeting to order.

**Agenda Item #1b – Declaration of Quorum:**

A roll call was taken, and Chair Curzon declared a quorum.

**Agenda Item #1c – Announcement of Legal Meeting Notice:**

Notice was posted in accordance with 25 O.S. §301 et al.

**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 Whitman was absent. The absence was declared unavoidable.

**Agenda Item #2 – Announcement of Visitors:**

The following visitors were present: Dean Taylor from the OSA, and Blaine Peterson from the OSCPA.

**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**

Chair Curzon noted one correction to the revised minutes of the May 15, 2026, meeting: as to Agenda Item 7 of those minutes, the motion had been misattributed as made and seconded by Curzon; Curzon was not present at that meeting. The record was corrected to reflect that the motion was made by Storms, and that Curzon did not vote.

Motion by Minnix, seconded by Sellers, to approve the revised minutes of the May 15, 2026, meeting of the Oklahoma Accountancy Board, as amended.

A roll call vote was taken and recorded as follows:

Green AYE  
Yates AYE  
Minnix AYE  
Curzon AYE  
Sellers AYE  
Buckmaster AYE

The Consent Agenda contained the following remaining items: (1) Approve the minutes of the June 12, 2026, meeting of the Oklahoma Accountancy Board. (2) Take official notice of the unaudited OAB financial statements for the month ended June 30, 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 2/2026 Examination [April to June 2026].

Motion by Sellers, seconded by Minnix, to approve the remaining items on the Consent Agenda.

A vote was taken and recorded as follows:

Green AYE  
Yates AYE  
Minnix AYE  
Curzon AYE  
Sellers AYE  
Buckmaster AYE

#### **Agenda Item #5 – Discussion and Possible Action on Administrative Actions and Recommendations**

Vice Chair Minnix presented recommendations from the Enforcement Committee to approve the following Administrative Consent Orders.

#### **ADMINISTRATIVE CONSENT ORDERS:**

**Case No. 2488 – James A. Merrill, CPA**

This case was opened pursuant to a referral from the CPE Coordinator reporting that Respondent was 10.5 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2021-2023; 7.3 hours short of the same requirement for 2022-2024; 2 hours short of the 4-hour minimum ethics requirement for 2022-2024; and 6 hours short of the 20-hour minimum annual requirement for calendar year 2022. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$1,000, 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 complete 10.5 CPE hours to apply to the shortage. Two 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. 2505 – Carly D. Campbell, CPA**

This case was opened pursuant to a referral from the CPE Coordinator reporting that Respondent was 7.5 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 shall complete 7.5 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. 2593 – Dana E. Weaver, CPA**

This case was opened pursuant to a referral from the CPE Coordinator reporting that Respondent was 16 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2023-2025 and 4 hours short of the 4-hour minimum ethics 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. In addition, Respondent shall complete 16 CPE hours to apply to the shortage. 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. 2594 – Robert M. Reining, CPA**

This case was opened pursuant to a referral from the CPE Coordinator reporting that Respondent was 7 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 complete 7 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. 2595 – Sheri D. Richard, CPA**

This case was opened pursuant to a referral from the CPE Coordinator reporting that Respondent was 7.5 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2023-2025. 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 complete 7.5 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. 2596 – Leann G. Hewett, 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 2023-2025. 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. 2597 – Carson P. Smith, CPA**

This case was opened pursuant to a referral from the CPE Coordinator reporting that Respondent was 15.5 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2023-2025 and 2 hours short of the 4-hour minimum ethics 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. In addition, Respondent shall complete 15.5 CPE hours to apply to the shortage. Two 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. 2598 – Susan E. Nedrow, CPA**

This case was opened pursuant to a referral from the CPE Coordinator reporting that Respondent was 1 hour short of meeting the 4-hour minimum ethics 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 complete 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. 2599 – Kendall A. Reith, CPA**

This case was opened pursuant to a referral from the CPE Coordinator reporting that Respondent was 6.2 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2023-2025 and 2 hours short of the 4-hour minimum ethics 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. In addition, Respondent shall complete 6.2 CPE hours to apply to the shortage. Two 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. 2600 – Tyler T. Jones, CPA**

This case was opened pursuant to a referral from the CPE Coordinator reporting that Respondent was 16 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2023-2025. 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 complete 16 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. 2601 – Dena M. Willy, 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 requirement for compliance period 2023-2025. 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 complete 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.

**Case No. 2602 – Roy B. Dille, CPA**

This case was opened pursuant to a referral from the CPE Coordinator reporting that Respondent was 19 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2023-2025 and 17 hours short of the 20-hour minimum annual requirement for calendar year 2025. 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 complete 19 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. 2603 – Tom K. Barclay, CPA**

This case was opened pursuant to a referral from the CPE Coordinator reporting that Respondent was 4 hours short of meeting 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 complete 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.

**Case No. 2604 – Kyra L. Hatfield, CPA**

This case was opened pursuant to a referral from the CPE Coordinator reporting that Respondent was 2.3 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2023-2025. 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.

**Case No. 2605 – Elizabeth A. Duda, CPA**

This case was opened pursuant to a referral from the CPE Coordinator reporting that Respondent was 1.6 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2023-2025. 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 complete 1.6 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. 2606 – Elaine C. Stringer, CPA**

This case was opened pursuant to a referral from the CPE Coordinator reporting that Respondent was 1 hour short of meeting the 120-hour minimum CPE requirement for compliance period 2022-2024 and 4 hours short of the 4-hour minimum ethics 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. In addition, Respondent shall complete 4 CPE hours to apply to the shortage. All 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. 2607 – Susan L. Clifton, CPA**

This case was opened pursuant to a referral from the CPE Coordinator reporting that Respondent was 38.5 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2023-2025 and 20 hours short of the 20-hour minimum annual requirement for calendar year 2025. 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.

**Case No. 2608 – Charles B. Rowan, CPA**

This case was opened pursuant to a referral from the CPE Coordinator reporting that Respondent was 1 hour short of meeting the 4-hour minimum ethics requirement for compliance period 2023-2025. 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 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. 2609 – Logan D. Magill, CPA**

This case was opened pursuant to a referral from the CPE Coordinator reporting that Respondent was 2 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2023-2025. 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 complete 2 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. 2610 – Jodie K. Lavigne, CPA**

This case was opened pursuant to a referral from the CPE Coordinator reporting that Respondent was 38 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2023-2025. 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 complete 38 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. 2611 – Eyo Effiong, CPA**

This case was opened pursuant to a referral from the CPE Coordinator reporting that Respondent was 12.5 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2023-2025. 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 complete 12.5 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. 2612 – William D. Molini, 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 requirement for

compliance period 2023-2025. 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 complete 2 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.

**Case No. 2613 – Robert M. Rasor, CPA**

This case was opened pursuant to a referral from the CPE Coordinator reporting that Respondent was .5 hour short of meeting the 120-hour minimum CPE requirement for compliance period 2023-2025. 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 complete .5 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. 2614 – Joshua D. Morphew, 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 requirement for compliance period 2023-2025. 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.

**Case No. 2615 – Rick D. Chamberlain, CPA**

This case was opened pursuant to a referral from the CPE Coordinator reporting that Respondent was 36 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2023-2025 and 20 hours short of the 20-hour minimum annual requirement for calendar year 2025. 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 complete 36 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. 2616 – Gerald M. Culhane, CPA**

This case was opened pursuant to a referral from the CPE Coordinator reporting that Respondent was 80 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2023-2025 and 4 hours short of the 4-hour minimum ethics 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. In addition, Respondent shall complete 80 CPE hours to apply to the shortage. 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. 2618 – Thomas K. Varghese, CPA**

This case was opened pursuant to a referral from the Licensing Coordinator reporting that Respondent practiced public accounting under an unregistered entity for multiple years. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$3,000, 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 register the entity with the Board 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. 2619 – Jason R. Murray, CPA**

This case was opened pursuant to a referral from the CPE Coordinator reporting that Respondent was 20 hours short of meeting the 120-hour minimum CPE requirement for

compliance period 2023-2025. 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 complete 20 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. 2623 – Nicole M. Jackson, 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 requirement for compliance period 2023-2025. 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 complete 2 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.

**Case No. 2624 – Jordan Burns, 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 requirement for compliance period 2023-2025. 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 complete 2 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.

**Case No. 2626 – Mitchell D. Ross, CPA**

This case was opened pursuant to a referral from the Licensing Coordinator reporting that Respondent practiced public accounting for approximately eight months before obtaining a permit from the Board. 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. 2627 – Autumn S. Green, CPA**

This case was opened pursuant to a referral from the CPE Coordinator reporting that Respondent was 21 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2023-2025. 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 has 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.

#### **Case No. 2628 – Ross A. Derrevere, CPA**

This case was opened pursuant to a referral from the Licensing Coordinator reporting that Respondent practiced public accounting under an unregistered entity for approximately two years. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$2,000, plus costs and attorney fees in the amount of \$105, which must be paid within thirty days of the effective date of the order. The firm is now registered with the Board. 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 Sellers, seconded by Green, to approve the Enforcement Committee's recommended Administrative Consent Orders for Case Nos. 2488, 2505, 2593, 2594, 2595, 2596, 2597, 2598, 2599, 2600, 2601, 2602, 2603, 2604, 2605, 2606, 2607, 2608, 2609, 2610, 2611, 2612, 2613, 2614, 2615, 2616, 2618, 2619, 2623, 2624, 2626, 2627, 2628.

A roll call vote was taken and recorded as follows:

Green AYE  
Yates AYE  
Minnix AYE

Curzon AYE  
 Sellers AYE  
 Buckmaster AYE

**Agenda Item #6 – Discussion and Possible Action on Fiscal Year 2027 Master Service Agreement Between the Office of Management and Enterprise Services (OMES) and the Oklahoma Accountancy Board**

Executive Director Plyushko presented the annual OMES IT services agreement for FY27. She noted the cost increased by approximately \$2,300 over the prior year (to approximately \$20,000 annually), driven primarily by an increase in voice/phone line allotment (from 2 to 13 lines) and network/internet service, plus an increase in core system employee-management costs. Board members noted that the increase amounted to roughly 14%, well above inflation, and expressed concern with the lack of detail OMES provided justifying the increase and the absence of negotiating leverage, as use of OMES for IT services is required. Executive Director Plyushko confirmed OMES did not provide further justification for the increase.

Motion by Minnix, seconded by Green, to approve the FY27 OMES IT services contract as presented.

A vote was taken and recorded as follows:

Green AYE  
 Yates AYE  
 Minnix AYE  
 Curzon AYE  
 Sellers AYE  
 Buckmaster AYE

**Agenda Item #7 – Discussion and Possible Action on Emergency Rules Regarding the Implementation of HB 4317**

Executive Director Plyushko presented proposed emergency rules implementing HB 4317 ("Pathways Bill"), covering two areas: alternative pathways to licensure and reciprocal licensure.

Pathways: The proposed rules strike references to the specific 120-hour and 150-hour education requirements and to two- and four-year universities, in anticipation of forthcoming 90-hour bachelor's degree pathways. It retains the requirement that education be from an accredited institution recognized by the Board. The rules clarify that 1,800 hours of qualifying experience is considered equivalent to one year of experience, with total hours required depending on the number of years of experience required by statute (e.g., 3,600 hours for the bachelor's-plus-two pathway). The four-year window in which qualifying experience must be obtained prior to applying for licensure is unchanged. "Bachelor's or equivalent" retains the Board's existing definition of equivalent (e.g., dual-degree programs or administratively delayed degree conferral), and does not open the door to combining credit from multiple unaffiliated institutions to construct an equivalent degree.

Reciprocal licensure: For applicants from substantially equivalent states, the proposed rules define the required showing as a letter of good standing (or NASBA interstate exchange form), a fingerprint-based background check, and completion of the AICPA ethics exam; a specific exam score will not be required. The rules also include a grandfather provision allowing an applicant to use the simplified reciprocal process if the applicant was licensed while their home state was substantially equivalent, even if that state's status later changes. Executive Director Plyushko noted that all U.S. jurisdictions are currently considered substantially equivalent, and that NASBA has reviewed the proposed rule language.

Executive Director Plyushko explained that following a Board finding of emergency and adoption of the rules, the rules will be transmitted to the Governor's office and the Legislature, which will have 45 days to act. The rules would take effect November 1 if approved. Permanent rulemaking to follow will be brought to the Board at a future meeting.

Motion by Chair Curzon, seconded by Sellers, that the Oklahoma Accountancy Board affirm the finding of an emergency and adopt the emergency rules regarding implementation of HB 4317 as presented.

A vote was taken and recorded as follows:

Green AYE  
Yates AYE  
Minnix AYE  
Curzon AYE  
Sellers AYE  
Buckmaster AYE

#### **Agenda Item #8 – Discussion and Possible Action to Amend Membership of the Ad Hoc Committee to Review Private Equity Considerations**

Chair Curzon noted that the ad hoc committee reviewing private equity/alternative practice structure considerations currently consists only of himself and Member Minnix since former member Bryan Storms, CPA left the Board in June. Due to the expected workload, it was suggested that Rob Sellers, CPA be added to the committee.

Motion by Chair Curzon, seconded by Minnix, to add Rob Sellers to the membership of the ad hoc committee reviewing private equity considerations.

A vote was taken and recorded as follows:

Green AYE  
Yates AYE  
Minnix AYE  
Curzon AYE  
Sellers AYE  
Buckmaster AYE

**Agenda Item #9 – Discussion and Possible Action to Remove Practice Limitation on Peter Osagbodje, PLLC (Case No. 2554)**

Chair Curzon recused himself and left the room. Vice Chair Minnix presided over this item.

Enforcement Coordinator LaLisa Semrad explained the firm's practice was limited under an administrative consent order approved by the Board on December 19, 2025 (Case No. 2554), following two consecutive substandard peer reviews. Under that order, the firm agreed to obtain pre-issuance reviews on the three government audits then in process and not to accept additional government/Yellow Book engagements without Board permission. Mr. Osagbodje requested that the practice limitation be lifted, representing that the firm has since implemented adequate quality-control safeguards. The firm also voluntarily offered to continue obtaining pre-issuance reviews on all future government and Yellow Book engagements. Staff recommended that, if the limitation were lifted, the firm be required to notify the Board within 30 days of accepting or beginning any such engagement.

Motion by Sellers, seconded by Yates, to enter Executive Session pursuant to 25 O.S. § 307(B)(8) for the purpose of engaging in deliberations regarding this individual proceeding.

A roll call vote was taken and recorded as follows:

Green AYE  
Yates AYE  
Minnix AYE  
Sellers AYE  
Buckmaster AYE

The Board entered Executive Session. The Board returned to open session at approximately 10:30 AM.

Motion by Sellers, seconded by Yates, to exit Executive Session.

A roll call vote was taken and recorded as follows:

Green AYE  
Yates AYE  
Minnix AYE  
Sellers AYE  
Buckmaster AYE

Following Executive Session, motion by Sellers, seconded by Yates, to deny the request to remove the practice limitation at this time, and to request that Mr. Osagbodje not resubmit the request until January 2027.

A vote was taken and recorded as follows:

Green AYE  
 Yates AYE  
 Minnix AYE  
 Sellers AYE  
 Buckmaster AYE

Chair Curzon returned to the meeting and resumed the chair.

**Agenda Item #10 – Discussion and Possible Action on OMES Agency Business Services FY27 Contract**

Executive Director Plyushko presented a contract with OMES Agency Business Services (ABS) to provide accounts receivable, accounts payable, purchasing, budgeting, and GAAP-package/financial reporting support. The contract, beginning September 1, is estimated at approximately \$22,000 annually. Executive Director Plyushko noted OAB previously used ABS for purchasing and accounts payable with a positive experience, and that other agencies of similar size (the Real Estate Commission and the Board of Architects) speak highly of ABS. Staff plans to use ABS on a six-month trial basis, with the option to post the Chief Accountant position if the arrangement does not work well. ABS has indicated it can work with the Board's outside financial statement preparer to maintain the Board's annual audit.

Motion by Minnix, seconded by Green, to approve the OMES Agency Business Services FY27 contract as presented.

A vote was taken and recorded as follows:

Green AYE  
 Yates AYE  
 Minnix AYE  
 Curzon AYE  
 Sellers AYE  
 Buckmaster AYE

**Agenda Item #11 – Discussion and Possible Action on Quotes for Implementation of Licensing System**

Executive Director Plyushko provided an update but did not request a Board vote at this meeting, due to a late-breaking cost increase from one vendor. Staff evaluated four vendors and narrowed consideration to two: a Salesforce-based system (originally to be implemented by Deloitte, which withdrew after determining implementation would be a conflict of interest as a licensed CPA firm) and GL Solutions.

The Salesforce implementation estimate had increased from an original range of approximately \$1.0–\$1.1 million to a final quoted figure of \$1,310,000, after a prior "final" figure of \$1,258,000; the estimated annual licensing cost is approximately \$86,000 (negotiated down from an initial quote of approximately \$140,000), with a negotiated 7% increase cap in year one and increases of up to 9% in subsequent years.

GL Solutions' implementation estimate (approximately six months old and being refreshed) is approximately \$766,000, with an estimated annual cost of approximately \$63,000 subject to CPI-based increases (compared to the Board's current Thentia licensing cost of approximately \$40,000 annually). Staff indicated spoke with other state accountancy boards (including North Carolina and South Dakota) which has largely positive reviews and are leaning toward recommending GL Solutions on a cost basis. Staff intends to return to the Board in September, either with a recommendation for a vote or, if issues arise, in coordination with the Budget/Technology Committee.

No action was taken on this item.

### **Agenda Item #12 – Discussion and Possible Action on PEEC Proposed Strategic Plan 2027–2030**

Executive Director Plyushko summarized the AICPA/NASBA Professional Ethics Executive Committee's (PEEC) proposed strategic plan for 2027–2030, covering four strategic initiatives: (A) developing high-quality, enforceable ethics and independence standards responsive to current issues (including AI/technology-assisted procedures, evolving business structures such as APS and ESOPs, and cross-jurisdictional fragmentation risk); (B) supporting effective implementation of standards through data-driven guidance and modernized communication channels; (C) stakeholder engagement and advocacy, including deepened engagement with state boards and NASBA; and (D) modernizing PEEC's internal operating model, including use of AI, succession planning, and enforcement timeliness. Executive Director Plyushko noted that PEEC's outreach modernization initiative under (B) does not explicitly mention state boards as a target audience and suggested the Board's comment letter recommend their inclusion, and that the Board encourage PEEC to continue open-meeting practices under initiative (D).

The Board discussed submitting a comment letter, noting Oklahoma's active, well-regarded voice at the national level in these processes.

Motion by Chair Curzon, seconded by Sellers, that the Executive Committee, together with Executive Director Plyushko, prepare a comment letter to PEEC in response to the Proposed Strategic Plan 2027–2030.

A roll call vote was taken and recorded as follows:

Green AYE  
Yates AYE  
Minnix AYE  
Curzon AYE  
Sellers AYE  
Buckmaster AYE

### **Agenda Item #13 – Discussion and Possible Action on Legislative and National Updates**

**CPE – Plyushko**

Executive Director Plyushko reported participating in a NASBA CPE focus group in late July, along with roughly nine or ten other executive directors, addressing required CPE topics, delivery methods, and hour requirements. A national CPE survey to all CPAs is expected to go out in mid-September; the Board requested and will review the communication accompanying that survey before it is sent, given the sensitivity of the topic. The NASBA CPE task force is expected to release a suggestions/recommendations document near the end of the year.

Staff is separately comparing OAB's CPE-sponsor administrative rules to current NASBA standards, as that section of the rules has not been substantively updated in approximately 15 years.

### **NASBA Committee Updates – Curzon, Minnix, Sellers & Plyushko**

Executive Director Plyushko reported on the UAA (Uniform Accountancy Act) committee — a Use-of-Title meeting is expected within the next month and a full UAA committee meeting is scheduled for the following week.

The Licensing Task Force has been inactive; and the NASBA Strategic Planning Task Force's "Tier One" projects are proceeding to the NASBA Board of Directors for approval before being circulated to state boards for comment.

Chair Curzon reported on the IQAB (International Qualifications Appraisal Board) committee. He noted that restructuring of Canada's national accounting organization (following its provincial bodies' withdrawal) had created uncertainty for the mutual recognition agreement with Canada. A call held with several Canadian provincial CEOs in late June resolved most concerns, and continuity of the relationship is expected.

Curzon separately reported attending a bill-signing ceremony with the Governor (approximately 20 bills signed), and noted the continued involvement of Representative Gerrid Kendrix, CPA in supporting OAB-related legislation.

Secretary Sellers stated the Communications committee has not met since May, but they will be meeting in September.

Vice Chair Minnix stated that the Legislative Committee had a meeting after the Western Regional Meeting.

### **Agenda Item #14 – Discussion and Possible Action on Report from the Executive Director**

Rebekah has resigned, effective September 4th. She has faithfully served our CPA population and this agency for fifteen years. We will miss her greatly and wish her the best.

We have begun our customary fall outreach to colleges and universities. This includes updating them on changes in licensure requirements, inquiring as to whether they would like us to visit with their classes, and informing them of NASBA's research scholarship opportunities.

The Board is going to try something new this year with strategic planning. In the past, this has largely been a staff-only exercise. We are looking to incorporate more perspectives and feedback from the board members and interested parties.

PEEC held a meeting regarding APS independence rules. A revised exposure draft was presented, but it was decided that more work was needed. We are expecting another PEEC meeting in October.

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

- Bank of America; May 2026 Credit Card Fees-\$3,817.82
- Robert Sellers; NASBA 2026 Western Regional Conference-\$2,842.69

**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; June 2026 Rent/Storage-\$5,502.73
- BEP One, LP; July 2026 Rent/Storage-\$5,638.69
- BEP One, LP; August 2026 Rent/Storage-\$5,638.69
- Bank of America; June 2026 Credit Card Fees-\$5,109.15
- Calvert Law Firm; Mar-Jun 2026 Attorney Services-\$6,467.50
- Thentia; FY27 Licensing Fees-\$39,853.80

**Agenda Item #15 – Discussion and Possible Action on Report from the Chair**

Chair Curzon reported that he met with Mark Wood, Executive Director of the Office of Management and Enterprise Services (OMES), for an introductory meeting.

The Board recognized outgoing Chief Accountant Rebekah Flanagan with a plaque honoring her 15 years of service to OAB.

Chair Curzon announced the next Board meeting is scheduled for 10:00 AM, Friday, September 18, 2026, at the Oklahoma Accountancy Board office.

**Agenda Item #16 – New Business Which Could Not Have Been Reasonably Foreseen Prior to Posting of the Meeting Agenda, per 25 O.S. § 311(A)(10).**

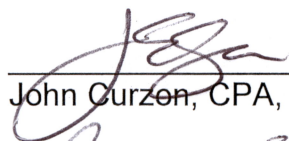
There was no new business.

**Adjourn:**

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

The meeting was adjourned at approximately 11:24 AM.

ATTEST:



John Curzen, CPA, Chair



Rob Sellers, CPA, Secretary