OKLAHOMA ACCOUNTANCY BOARD

MINUTES OF REGULAR MEETING

June 12, 2026

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, June 12, 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

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

Agenda Item #1a – Call to Order: At approximately 9:00 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: 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 Taylor Green was absent. The absence was declared unavoidable.

Agenda Item #2 – Announcement of Visitors: The following visitors were present: Dean Taylor from the OSA, Julianna Sanchez and Laura Youngblood from the Attorney General's Office

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 May 15, 2026, meeting of the Oklahoma Accountancy Board. (2) Take official notice of the unaudited OAB financial statements for the month ended April 30, 2026 (3) Approve the actions taken by the Executive Director on experience verifications, applications, registrations, and status changes filed since the previous meeting

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

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

ADMINISTRATIVE CONSENT ORDERS:

Case No. 2579 – W. Brett Jackson CPA, PLLC, CPA Firm

This case was opened after Respondent received two consecutive substandard peer reviews, thereby evidencing substandard work. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent agrees that each firm employee who supervises or reviews compilations will complete four hours of compilation-only CPE for calendar years 2026 and 2027. Respondent shall submit a list of said employees to the Board within thirty days of the effective date of the order and shall notify the Board of any changes to that list that take place before the end of calendar year 2027. I addition, 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. 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. 2581 – John F. Kramer, 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 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 has submitted 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. 2582 – Michael S. Crisp, CPA

This case was opened pursuant to a referral from the CPE Coordinator reporting that Respondent was 28 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2023-2025 and 4.5 hours short of meeting 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 28 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. 2583 – Michelle M. Crowell, 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 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 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. 2584 – Shelby L. Norvell, CPA

This case was opened pursuant to a referral from the CPE Coordinator reporting that Respondent was 13.5 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 13.5 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.

<u>Case No. 2585 – Ronald D. Welch, CPA</u>

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 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.

<u>Case No. 2586 – Jonathan Albarran, CPA</u>

This case was opened pursuant to a referral from the CPE Coordinator reporting that Respondent was .5 hour 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 complete .5 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.

<u>Case No. 2587 – Caleb A. Rodgers, CPA</u>

This case was opened pursuant to a referral from the CPE Coordinator reporting that Respondent was 50 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2023-2025 and 20 hours short of meeting 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 50 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. 2588 – Jeff D. Potter, CPA

This case was opened pursuant to a referral from the CPE Coordinator reporting that Respondent was 11 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 11 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. 2589 – Teresa L. Scott, 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 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. 2590 – Henry L. Davis, CPA

This case was opened pursuant to a referral from the CPE Coordinator reporting that Respondent was 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 submitted 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. 2591 – Kevin C. Duke, CPA

This case was opened pursuant to a referral from the CPE Coordinator reporting that Respondent was 14 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2022-2024 and 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 14 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. 2592 – Richard L. Sommer, 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 2022-2024 and 3 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 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.

Motion by Curzon that the Board approve the administrative consent orders for Case Nos. 2579, 2581, 2582, 2583, 2584, 2585, 2586, 2587, 2588, 2589, 2590, 2591, and 2592. Second by Minnix.

A roll call vote was taken and recorded as follows:
Manning AYE
Storms AYE
Curzon AYE
Whitman AYE
Minnix AYE
Sellers AYE

Agenda Item #6 - Discussion and possible action to establish OK Accountancy Board committee assignments for fiscal year 2027

Vice Chair Curzon presented the proposed committees for the 2027 fiscal year. It was clarified that this was based on historical precedence and current board activities. Curzon stated that information concerning each committee would be provided to the members to ease transition.

Motion by Curzon that the Board approve the FY27 committee assignments as presented. Second by Minnix.

A roll call vote was taken and recorded as follows:
Manning AYE
Storms AYE
Curzon AYE
Whitman AYE
Minnix AYE
Sellers AYE

Agenda Item #7 - Discussion and possible action on Thentia USA Inc. invoice in the amount of $39,853.80.

Executive Director Plyushko stated this was to renew the contract for our licensing system for FY27. She did clarify this was the last year the Board was expected to be on Thentia with a transition to a new system expected to happen in FY28. Executive Director Plyushko notified the Board that OMES notified staff that there were security concerns regarding Open Regulate with a recommendation to change systems quickly.

Motion by Manning that the Board pay the FY27 Thentia invoice as presented. Second by Storms.

A roll call vote was taken and recorded as follows:
Manning AYE
Storms AYE
Curzon AYE
Whitman AYE
Minnix AYE
Sellers AYE

Agenda Item #8 - Discussion and possible action on fiscal year 2027 Attorney General services contract

Executive Director Plyushko detailed the contract with the Oklahoma Attorney General's office for assistant attorney general services. The contract is being increased from 10% of an FTE to 15%. Executive Director Plyushko discussed this with Madalynn who agreed this aligned with the amount of her time being spent on Board requests.

Motion by Sellers that the Board approve the FY27 Attorney General's service contract as presented. Second by Curzon.

A roll call vote was taken and recorded as follows:
Manning AYE
Storms AYE
Curzon AYE
Whitman AYE
Minnix AYE
Sellers AYE

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

- **Alternative Pathways/Mobility – Plyushko**
- **NASBA Committee Updates – Curzon, Minnix, Sellers & Plyushko**

Executive Director Plyushko outlined there had been limited movement nationally in regard to pathways. The Board would need to promulgate some emergency rules due to the passage of HB4317.

Vice Chair Curzon reported that IQAB has not met since the last board meeting, but one is coming up. They are discussing the Ireland agreement. He also gave an update on the structural changes in Canada which will impact the mutual recognition agreements. Curzon reported that he attended the NASBA Eastern Regional Meeting virtually, and it was very beneficial.

Secretary Minnix reported the Legislative Committee is meeting at the end of the NASBA Western Regional Conference.

Member Sellers reported the Communications Committee met and discussed how they are going to communicate about certain aspects of the exam and similar items.

Executive Director Plyushko reported that she met with Kent Absec from NASBA and James Cox from the AICPA to help plan for the regional meetings. The Strategic Planning Task Force is now at the voting stage for projects to be included in the strategic plan.

Agenda Item #10 – Proposed Executive Session pursuant to Title 25 O.S. § 307(B)(1) for discussion and possible action on employment, hiring, appointment,

promotion, disciplining, resignation, changes to existing salaries, or setting salary ranges for the following individual positions;

- **Executive Director**
- **Chief Accountant (Accountant IV)**
- **CPE Coordinator (Admin. Programs Officer)**
- **Enforcement Coordinator (Attorney III)**
- **Examination Coordinator (Admin. Programs Officer)**
- **Licensing Coordinator (Admin. Programs Officer)**
- **Records Coordinator (Admin. Programs Officer)**
- **Office Manager (Administrative Assistant IV)**
- **Program Assistant (Administrative Assistant II)**
- **Compliance Investigator II**

Motion by Storms that the board move into Executive Session. Second by Sellers.

A roll call vote was taken and recorded as follows:
Manning AYE
Storms AYE
Curzon AYE
Whitman AYE
Minnix AYE
Sellers AYE

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

A roll call vote was taken and recorded as follows:
Manning AYE
Storms AYE
Curzon AYE
Whitman AYE
Minnix AYE
Sellers AYE

Motion by Curzon to accept the proposed and agreed upon salary adjustments as discussed in Executive Session. Second by Storms.

A roll call vote was taken and recorded as follows:
Manning AYE
Storms AYE
Curzon AYE
Whitman AYE
Minnix AYE

Sellers AYE

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

- The Governor approved our administrative rules on May 20th. They will go into effect in September. As a reminder, this update amended our firm name and peer review rules.

- The budget committee met to discuss the licensing software quotes received and is close to making a recommendation to the Board.

- The office attended an Ethics and Conflicts of Interest training hosted by OMES and led by the Ethics Commission.

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

- Terry J Westemeir, CPA; Investigative Services; File No. 2914, 2960 and 2981-$3,600.00

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

- HBC CPAs and Advisors; FY25 Audit Progress Final Billing-$12,100.00
- Calvert Law Firm; Attorney Services (Various Invoices)-$11,517.46

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

Chair Whitman announced the next Board meeting is scheduled for July 17, 2026, at 10:00 AM at the Oklahoma Accountancy Board office.

He also congratulated Executive Director Plyushko on being named an OSCPA Trailblazer and thanked Members Jody Manning and Bryan Storms, CPA, for their service on the Board.

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 9:44 AM.

ATTEST:

8/21/26
John Curzon, CPA, Chair Date

8/21/26
Rob Sellers, CPA, Secretary Date

OKLAHOMA ACCOUNTANCY BOARD REGISTRATION ACTIVITY SINCE THE PREVIOUS BOARD MEETING

Actions Approved by the Executive Director as of 06/10/2026

APPLICATIONS FOR CERTIFICATION AND APPROVED EXPERIENCE:

Jonathon Clark
Alayna Lynn Dobbins
Austin Haddock
Dylan Hammond
Yinuo Ma
Jalen Mack
William M Matthews
Terry Joe Tarwater
Laura Paige Wolfe

APPLICATIONS FOR TRANSFER OF EXAM CREDITS:

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

Barbara L Fullerton (Canada)
Joel W Hermes (Texas)
Taylor Martinek (Texas)
Carolina Saldivar (Texas)
Terry Whitehead (Oregon)

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

David Neaves	8619

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS:

Out of State:

BERGANKDV, LLC

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY

<u>COMPANIES:</u>

CHAD BERRY, CPA, PLLC
SALOUS CPA PLLC

<u>REINSTATEMENT OF CPA PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS:</u>

<u>REINSTATEMENT OF CPA PROFESSIONAL LIMITED LIABILITY COMPANIES:</u>

<u>REINSTATEMENT OF CPA PROFESSIONAL CORPORATIONS:</u>

STEVEN L. WILSON, CPA, P.C.

<u>APPLICATION TO USE A TRADE NAME:</u>

<u>CERTIFICATES SURRENDERED BY REGISTRANTS:</u>

Surrendering CPA Certificate Due to CPE Requirements:

Mark Dean	10400	Issued July 27, 1989
Albert Kaufman	13514	Issued August 5, 1996
D'Nisa Simmons	10693	Issued January 25, 1990

No Longer Practicing in Oklahoma:

Randle Hinds	12156	Issued March 19, 1993

No Longer Residing in Oklahoma:

Lynda Buck	12126	Issued January 28, 1993

Retired:

Other:

Tammy Mohaupt	15788	Issued August 1, 2003

<u>CERTIFICATES PLACED IN RETIRED STATUS BY REGISTRANTS:</u>

CPAs:

Name	Cert No.	Issue Date
Owen Lloyd Pugh	1838	7/31/1965
Joseph E. Piantanida	3566	12/3/1975
Virgil L. Holden	3944	1/24/1977
John Gerard Heinen	4284	1/23/1978
Kirk Keith Nellis	4485	7/20/1978
Frederick Reuben Beck, Jr.	4574	11/27/1978
Helen J. Hodges	5968	1/29/1982
David John Machamer, Jr.	6954	7/28/1983
Kelly Ann Hilmes	7961	1/31/1985
Craig Edward Wood	8115	1/31/1985
Theresa Renee Permann	8580	1/23/1986

James Kevin Turner	8698	1/23/1986
Angela J. Moore	9190	1/29/1987
Suzanne L. Ryan-Stickman	9332	1/29/1987
Paula Sue Rutherford	10590	9/28/1989
Teresa L. Haines	11207	1/31/1991
Karen S. Cravens	11934	11/19/1993
Coy Dwayne	12035	1/28/1993
L. Renee Wingo	13406	1/29/1996
Charlotte Kay Williams	13796	2/3/1997
W. Paul Woody	15159	7/30/2001

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
Edward L. Spencer, Jr.	4146	5/1/2026
Chris Eugene Bergman	5439	5/1/2026
Dee Anna Bailey	5882	5/1/2026
James Kenneth Bennett	5890	5/1/2026
Randy G. Faith	10655	5/1/2026
Tamara K. Eason	15020	5/1/2026
Rainy Leforce Spring	16794	5/1/2026
Jennifer Chapple Jacobson	17911	5/1/2026

RESCINDED REVOCATION:

DECEASED REGISTRANTS:

CPAs:

Name	Cert No.	Issue Date
Bobby G. Arnold	1594	7/27/1962
Lyndell R. Dunn	14491	8/2/1999

PAs:

Name	Cert No.	Issue Date

<u>INACTIVE FIRMS:</u>

CPA Partnerships:

CPA Corporations:

BERGANKDV, LTD.
CLUNN, TYGART & COMPANY CPA'S, P.C.
COFFMAN AND COMPANY, P.C.
GARY P. COURTNEY, C.P.A., P.C.
JAMES L. BEAUBIEN C.P.A., INC.
JANICE JANSING, P.C.
RATLIFF CPA INCORPORATED
RODNEY MAXWELL, C.P.A., P.C.
STEVEN L. WILSON & ASSOCIATES, CERTIFIED PUBLIC ACCOUNTANTS, P.C.

CPA Limited Liability Companies:

EDDLEMAN CFO SERVICES, PLLC
NATHAN FERGUSON CPA LLC

CPA Limited Liability Partnerships:

ANSEL & SLOTOPOLSKY LLP