OKLAHOMA ACCOUNTANCY BOARD

MINUTES OF MEETING AND HEARINGS

January 20, 2006

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, January 20, 2006 in Suite 20, 4545 N. Lincoln Boulevard, Oklahoma City, Oklahoma. A tape recording of the meeting is on file in the OAB office. Members present at the meeting:

J.H. "Jay" Engelbach, CPA, Chairman
Tom Volturo, Representing the Public, Vice Chairman
Janice L. Gray, CPA, Secretary
James A. Nickles, CPA, Member
Carlos Johnson, CPA, Member
E.B. St. John, PA, Member
Vicky Petete, CPA, Member

Also in attendance at the meeting: Staff: Edith Steele, Executive Director, Kelly Brown, Deputy Director; Donita Graves, Jim Shepherd and Barbara Walker; David Kinney, Assistant Attorney General; Guests: Daryl Hill representing the Oklahoma Society of Certified Public Accountants (OSCPA); Peggy Johnson, Lee Weeden and Jim Nolen representing the Oklahoma Society of Accountants (OSA). Lisa Reece, Respondent, Linda J. Bell, CPA, Kerri Wood, court reporter and Assistant Attorney General John Crittenden were also present for relevant segments of the meeting.

Agenda Item #1a -- Call To Order: At 8:34 a.m. Chairman Engelbach called the meeting to order.

Agenda Item #1b -- Declaration of Quorum: Chairman Engelbach declared a quorum.

Agenda Item #1c – Announcement of Legal Meeting Notice: Executive Director Steele confirmed the notice of the meeting was filed with the Secretary of State and the agenda for the meeting was posted in the reception area of the OAB's office and outside the building and meeting room in compliance with the Open Meeting Act.

Agenda Item #1d – Announcement of Absences and Action, if Necessary, to Determine Whether Absence(s) Was Unavoidable Pursuant to Title 59, Section 15.3.B.5: All members were present.

Agenda Item #2 – Announcement of Visitors: Executive Director Steele read the names of the visitors present.

Agenda Item #3 – Public Comment Period: Executive Director Steele advised the OAB she had not received any written requests or had been informed by any member of the public wishing to speak before the OAB.

Agenda Item #4 – Consent Agenda: The Consent Agenda contained 5 items for the OAB's consideration. (1) Approve the minutes of the December 16, 2005 Board Meeting; (2) Approve the waiver of the examination application and fee for Rachel Yarbrough for good cause as provided in Section 10.15A. of the Oklahoma Accountancy Act; (3) Ratify the verification of the administrative posting of scores to the Board's records for Window 4/2005 Examination (October – November 2005); (4) Ratify verified experience of successful candidates for certification; (Appendix 1) and (5) Ratify actions taken by the Executive Director on applications and registrations filed since the previous meeting. (Appendix 1)

Executive Director Steele noted Member Nickles' change to the minutes from the December meeting with regard to Item 5b.

> Johnson moved to approve the Consent Agenda as amended but with no other amendments offered; Nickles second. Affirmative votes: Johnson, Petete, Engelbach, Volturo, Gray, Nickles and St. John.

Agenda Item #7 -- Administrative Actions Taken: Vice Chairman Volturo presented a written summary of investigative files and administrative actions taken, with recommendations for the disposition of each.

> Volturo moved to dismiss Case No. 1622; Petete second. Affirmative votes: Johnson, Petete, Engelbach, Volturo, Gray, Nickles and St. John.
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> Volturo moved to close File Nos. 1042, 1043, 1069, 1092, 1102, 1103, 1107, 1124, 1134, 1152, and 1188; Gray second. Affirmative votes: Johnson, Petete, Engelbach, Volturo, Gray, Nickles and St. John.
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> Volturo moved to assign Case Nos. 1634, 1636 and 1637 to the Administrative Law Judge; Petete second. Affirmative votes: Johnson, Petete, Engelbach, Volturo, Gray, Nickles and St. John.

Agenda Item #8 – Discuss and Act on Request from Scott H. Richison, CPA, P.C. for a Waiver of Oklahoma Administrative Code 10:15-33-4(a): Executive Director Steele presented the letter from the firm which explained that the firm will no longer be performing audits.

> Gray moved the OAB waive the peer review requirement for Scott H. Richison, CPA with the instruction to the staff to write a letter requesting confirmation back from Mr. Richison that he is also not doing any reviews; as long as he is not doing reviews, the peer review requirement would be waived; Johnson second. Affirmative votes: Johnson, Petete, Engelbach, Volturo, Gray, Nickles and St. John.

Case No. 1613 – Hearing in the Matter of Harry Mosser Shaw, Jr. , PA: This matter came on for hearing at 9:02 a.m. The members of the Oklahoma Accountancy Board present were seated on the hearing panel.

Assistant Attorney General John Crittenden represented the Board. Respondent was not present nor was Respondent represented by counsel. No witnesses were called by the State.

Assistant Attorney General Kinney presented a Consent Order signed by the Respondent and the Respondent's attorney under the following terms: (1) Respondent accepted he was in violation of Section 15.14B (3) and (6) of the Oklahoma Accountancy Act, and OAC 10:15-39-9 (1), (2), and (3); (2) Respondent's PA License be revoked; (3) Respondent surrender PA License to the OAB; and (4) Respondent is prohibited from filing for reinstatement during the period of incarceration.

> Nickles moved to accept the Consent Order as presented by the Special Prosecutor; Johnson second. Affirmative votes: Johnson, Engelbach, Volturo, Petete, Gray, Nickles and St. John.
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> Gray moved to adjourn the hearing; Nickles second. Affirmative votes: Johnson, Petete, Engelbach, Volturo, Gray, Nickles and St. John.

The proceedings and the individual votes of the members were conducted in open session. The evidence is contained in Docket File No. 1613.

Case No. 1631 – Show Cause Hearing in the Matter of the Application to Issue a CPA Certificate to Lisa Renae Reece: This matter came on for hearing at 9:10 a.m. The members of the Oklahoma Accountancy Board present were seated on the hearing panel.

Assistant Attorney General John Crittenden represented the Board. Respondent was present but was not represented by counsel. Witness for the Respondent was Linda J. Bell, CPA.

Assistant Attorney General David Kinney represented the State. Witness for the State was Edith Steele, Executive Director.

> Johnson moved to go into Executive Session; Nickles second. Affirmative votes: Johnson, Petete, Engelbach, Volturo, Gray, Nickles and St. John.
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> Johnson moved to come out of Executive Session; Nickles second. Affirmative votes: Johnson, Petete, Engelbach, Volturo, Gray, Nickles and St. John.

> Johnson moved the OAB continue this hearing until such point in time subsequent to the April 3, 2006 court action as referred to by the applicant, and copies of documents from the court proceeding be submitted to the OAB; Petete second. Affirmative votes: Johnson, Petete, Engelbach, Volturo, Gray, Nickles and St. John.
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> Johnson moved to adjourn the hearing; Engelbach second. Affirmative votes: Johnson, Petete, Engelbach, Volturo, Gray, Nickles and St. John.

The proceedings and the individual votes of the members were conducted in open session. The evidence is contained in Docket File No. 1631.

Agenda Item #6 -- Discuss and Act on Proposed Legislation:

At approximately 11:27 a.m. when this item was presented for discussion, Members St. John and Nickles were absent.

Member Johnson addressed the proposed changes.

Members St. John and Nickles returned to the meeting at 11:29 a.m.

> Johnson moved the OAB approve suggested changes to the statute if the opportunity is available to change the statute in legislation; Gray second. Affirmative votes: Johnson, Petete, Engelbach, Volturo, Gray, Nickles and St. John.

Agenda Item #5 -- Discuss and Act on Proposed Draft of Permanent Rules Promulgation – Chapters 1 and 15: Member Johnson addressed the proposed rules changes contained in the draft. He requested research be conducted as to whether the OAB's office hours must be included in the rules or whether it can be a policy. Member Gray asked if members of the OAB will be given another opportunity to express their views and act on these proposed changes. Member Johnson explained the public comment process.

> Johnson moved the OAB approve for public comment the change in the rule of Chapter 1 as proposed; Nickles second. Affirmative votes: Johnson, Petete, Engelbach, Volturo, Gray, Nickles and St. John.
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> Johnson moved that the rules as presented in Chapter 15 be submitted for public comments; Nickles second. Affirmative votes: Johnson, Petete, Engelbach, Volturo, Gray, Nickles and St. John.

Agenda Item #9 – Discuss and Act on Request from DeAnn Fennell to Allow Ethical Considerations in Organizations Completed at the University of Oklahoma Graduate School to Meet the Requirements of Section 15.9.E.: At the direction of the OAB, Executive Director Steele contacted the Texas Board to determine whether this course was accepted as part of its new Ethics requirements. In a conversation with Ms. Donna Hilliard at the Texas Board, she indicated that this course had not been accepted. Executive Director Steele also contacted the Accounting Department at the University of Oklahoma to determine whether this course was approved as part of the accounting curriculum. Dr. Ayres, Head of the OU Accounting Department, indicated this course was not offered through the university as part of the degree program but only offered through the continuing education program.

> Nickles moved to not accept the course; Gray second. Affirmative votes: Johnson, Petete, Engelbach, Volturo, Gray, Nickles and St. John.

Agenda Item #10 – Discuss and Act on Whether Oklahoma Wishes to Submit Nomination(s) for Vice Chair of NASBA for the 2006-2007 Year: Member Nickles asked whether former Board member Harold Russell had expressed an interest in being nominated. Executive Director Steele responded that she had not spoken with him.

> Johnson moved the OAB support Billy Atkinson for the position of Vice Chair; Petete second. Affirmative votes: Johnson, Petete, Engelbach, Volturo, Gray, Nickles and St. John.

Member Johnson left the meeting at 11:45 a.m.

Agenda Item #11 – Presentation Commemorating Jim Shepherd, IT Director, for Five Years of Service to the Board: Chairman Engelbach presented the service pin to Mr. Shepherd.

Agenda Item #12 – Director's Report: Executive Director Steele addressed the following issues:

- Texas' enforcement of a statute which requires firms who perform audits in the State of Texas to have an office located within the state.

- Public comments about proposed rules changes can be made online through the OAB's website with the individual's contact information being optional.

Agenda Item #13a – Chairman's Report: Chairman Engelbach did not present a report.

Agenda Item #13b -- Next Meeting Date Announced: The next OAB Meeting is scheduled for 8:30 a.m., February 10, 2006, in Conference Room 20 at the Lincoln Office Plaza in Oklahoma City.

Agenda Item #14 – New Business: No new business.

Agenda Item #15 – Adjournment: There being no further business to come before the OAB, at 11:55 a.m. Chairman Engelbach called for a motion to adjourn the meeting.

> Gray moved to adjourn; Petete second. Affirmative votes: Johnson, Petete, Engelbach, Volturo, Gray, Nickles and St. John.

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J.H. Engelbach, Chairman

ATTEST:

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Janice L. Gray, Secretary

APPENDIX 1

CERTIFICATES CANCELLED BY REGISTRANT'S REQUEST:

CPAs:

Robert Thomas Harper, Certificate No. 2112-R, issued August 20, 1968
John D. Laflin, Certificate No. 1168, issued January 31, 1957
Malcolm Milsten, Certificate No. 1686, issued August 2, 1963
Jerry W. Pennington, Certificate No. 3120, issued January 28, 1974
Paul R. Riley, Jr. Certificate No. 5329, issued July 25, 1980
Howard Vincent West, Certificate No. 2668, issued January 31, 1972

PA:

Eldon Benjamin Wheeler, License No. 923, issued July 25, 1969

DECEASED REGISTRANTS:

CPAs:

Ray W. Clanton, Jr., Certificate No. 7234, issued January 26, 1984
James Henry Conner, Jr., Certificate No. 610, issued August 12, 1949
John Norman Foster, Certificate No. 869, issued January 23, 1953
Wayne L. Goheen, Certificate No. 6904, issued July 28, 1983
Reason M. John, Certificate No. 1327, issued February 4, 1959
Reavis Matthew Page, Jr., Certificate No. 574, issued August 16, 1948
John Franklin Stambaugh, Certificate 473-R, issued July 27, 1946
Cecil K. Vandagriff, Certificate No. 11237, issued January 31, 1991
Kevin Darrel Weast, Certificate No. 15774, issued August 4, 2003

DISSOLVED FIRM:

CPA Limited Liability Company:

Accounting for Edmond, P.L.L.C.

Grades Certified: The OAB took official notice of the administrative posting of scores to the OAB's records for the Window 4/2005 Examination which were certified by the Executive Director.

The following 28 candidates successfully passed the Certified Public Accountant Examination:

Name

Stacie Erin Best
Dan Joseph Bomhoff
Casey Lynn Cartmill
Christopher Thomas Coates
Jaclyn Dee Cornelison
Gary Wayne Dennis
Tiffany Lea Dutton
Renissa Gail Eaton
Ann Hartmeyer Essman
Teresa Jean Gardner
Cristyn Marie Goodwin
James Robert Griffin
Robert James Haley
Petrina Faith Harris
Lindsay Renae Hathaway
Jay Paul Huelskamp
Brittney Joy Jones
Scott Matthew Larrison
Amanda Jauna Lizardi
Andrew Paul McLaughlin
Oluwakemi Adenike Ogunsina
Mary Jolene Peterson
Ryan Wayne Pixley
Nathan Kyle Pope
Steven Craig Rodriquez
Jerry Dale Turner
Francisco Antonio-Benicio Vasquez
Charlene Elaine White

Application Approved: The OAB took official notice of the following experience verification application which has been approved by the Executive Director:

Renissa Gail Eaton

Applications and Registrations Approved: The OAB took official notice of the following applications and registrations, which have been approved by the Executive Director:

APPLICATIONS FOR CERTIFICATION (Successful Candidates):

16090	Abilene Patricia Cochran
16106	Kenneth Grasing
16113	Daniel J. Gillispie
16114	Sarah Renee Stafford
16123	Nicholas Harroz III
16125	Kevin Bates Launchbaugh

APPLICATIONS FOR CERTIFICATION (Successful Candidates) (Continued):

16133	Jerome Travis Cerny
16135	Lou Ann Porter

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

16141-R	Cynthia M. Dolle
16142-R	Michael L. Oatman
16143-R	Kelly Rae Russell
16144-R	Theresa J. Ruth

APPLICATIONS FOR PRACTICE PRIVILEGES IN ACCORDANCE WITH SUBSTANTIAL EQUIVALENCY (Based on State SE Recognition):

Mark V. Anderson (Utah)
Todd Basile (New York)
Pamela Kay Bonnell (Texas)
James Randolph German (Missouri)
Daniel R. Hayworth (Missouri)
John Robert Irby (Tennessee)
Steven P. Johnson (Texas)
Kelly Ann Lambing (Missouri)
Mark Lloyd LaValle (Missouri)
Patrick Keel Lindsey (North Carolina)
Alvin David Long, Jr. (Texas)
Bill Marshall Mooningham (Tennessee)
Cory Nielson (Utah)
Jonathan Ray Pike (Texas)
Jeffrey Rich Roberts (Missouri)
Brandon Lee Sear (Texas)
Paul T. Wells (Texas)
Jason Caldwell Wilkinson (North Carolina)

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

1611	Argus Gearl Laughlin
2217	Michael Glenn Laster
4457	Jacqueline G. Humphrey
8558	Billy Kevin Holland
14195	Jeffrey C. Green

INITIAL REGISTRATION OF A CPA LIMITED LIABILITY PARTNERSHIP:

Keller & Miller, CPA'S, L.L.P. (Kansas)

4745.

INITIAL REGISTRATIONS OF CPA PROFESSIONAL CORPORATIONS:

D Start P.C.
Nick Myers, Certified Public Accountant, Professional Corporation

INITIAL REGISTRATIONS OF CPA PROFESSIONAL LIMITED LIABILITY COMPANIES:

Anthony D. McDoulett, CPA, P.L.L.C.
Baldwin & Howell, P.L.L.C.
Demaranville & Kramer, CPA'S, L.L.C. (Kansas)
Robert J Murphy CPA, P.L.L.C.
Urlaub & Co., PLLC
Waters and Drumm CPA'S, P.L.L.C.
Wyatt Burkeen Group, PLLC