

**OKLAHOMA ACCOUNTANCY BOARD  
MINUTES OF MEETING AND HEARINGS**

**August 24, 2001**

The Oklahoma Accountancy Board convened in regular session on Friday, August 24, 2001 in Suite 304, Robert S. Kerr Building, 404 South Houston, Tulsa, Oklahoma. Notice of the meeting was filed with the Secretary of State and the agenda for the meeting was posted in both the reception area of the Board's office and Suite 304 of the Kerr Building in compliance with the Open Meeting Act. A tape recording of the meeting is on file in the Board office. Members present at the meeting:

Archer M. Honea, Chairman  
Tom Dugger, Vice Chairman  
James A. Nickles, Secretary  
Harold L. Russell, Member  
Carlos E. Johnson, Member  
E. B. St. John, Member  
Jeanette C. Timmons, Public Member

In attendance at the meeting: Edith Steele, Deputy Director; Douglas Price, Assistant Attorney General and legal counsel to the Board; and Donita Graves, Board staff member. Patty Hurley, Associate Executive Director, and Rusty Hale, CPA, liaison, represented the Oklahoma Society of CPAs. Rick Chamberlain, Special Prosecutor; Jeff McCartney, a representative from NIC, the portal development company; George Floyd, Julie Dvorak, and Kelly Maples, with the Office of State Finance, were present for relevant segments of the meeting. Visitors to the meeting were Joe Hawkins, EA; Glendon Forgey, CPA; Robert Bly, EA; Linda Wood; Gary Nelson, EA; and Patrick Milligan, CPA.

**Call To Order:** At 9:02 a.m. Chairman Honea called the meeting to order and declared a quorum present. All members were in attendance.

**Chairman's Remarks:** Chairman Honea explained, for the benefit of the visitors, the Board's purpose. On this historic occasion, the first time the Board meeting has been held outside the Oklahoma City area, all Board members were introduced and Chairman Honea expressed his appreciation for the visitors' attendance.

**Consent Agenda:** The Consent Agenda contained 3 items for the Board's consideration: (1) Approve the minutes of the July 20, 2001 Board meeting, as corrected; (2) Acknowledge the formal announcement of the Chairman's selection of Secretary Jim Nickles and Member Harold Russell to the *Forms and Attachments Task Force*, which will be charged with upgrading all Board forms; and (3) Take official notice of the files acted on by the Deputy Director since the previous meeting.

Russell moved to approve the Consent Agenda; Nickles second. Unanimous affirmative vote.

**Hearing in the Matter of Douglas R. Garrett, CPA:** This matter came on for hearing at 9:08 a.m. The members of the Board present were seated on the hearing panel. Vice Chairman Tom Dugger served as Presiding Officer. Douglas Price, Assistant Attorney General, represented the Board. Rick Chamberlain, Special Prosecutor, represented the State. Respondent was not present nor was he represented by counsel. Evidence was presented that the Respondent received proper and timely notice of the hearing. The purpose of the hearing was to determine whether Respondent violated Sections 15.14B(1) and 15.14B(2) of the Oklahoma Accountancy Act including Dishonesty or Fraud in Accountancy or Financially Related Activities, Pleading Guilty or Conviction of a Felony, and Fraud or Deceit in Obtaining a Certificate. He was charged in Tulsa District Court with 34 counts in connection with the embezzlement of 1.9 million dollars from his employer. No witnesses were called.

Johnson moved to go into Executive Session; Nickles second. Affirmative votes: St. John, Timmons, Johnson, Nickles, Russell, Honea and Dugger.

Russell moved to come out of Executive Session; Nickles second. Affirmative votes: St. John, Timmons, Johnson, Nickles, Russell, Honea and Dugger.

Mr. Price noted for the record that the Board deliberated Case No. 1467 and that during deliberation the Board took no votes or other official action as that term is defined in the Open Meeting Act.

Nickles moved that the Board find that the facts in the complaint have been established by clear and convincing evidence and that there have been violations of the Oklahoma Accountancy Act as alleged; Russell second. Affirmative votes: Russell, Nickles, Johnson, Timmons, St. John, Dugger and Honea.

Nickles moved that based on the facts as determined, the Board revoke Mr. Garrett's CPA certificate, fine him \$340,000, \$10,000 per offense, plus prosecution costs, and that he cannot apply for reinstatement of his certificate until after such restitution has been paid and the costs have been collected; Johnson second. Affirmative votes: St. John, Timmons, Johnson, Nickles, Russell, Honea and Dugger.

Nickles moved to adjourn the hearing; Johnson second. Unanimous affirmative vote.

The proceedings and the individual votes of the members were conducted in open session and were recorded by a court reporting service. The evidence is contained in Docket File No. 1467.

**Hearing in Case No. 1469 – George S. Nobles, CPA and Case No. 1471 – Charles Swinford Powell, CPA:** Vice Chairman Dugger, as presiding officer, requested Rick Chamberlain, the Special Prosecutor, to make any announcements regarding these cases. Mr. Chamberlain advised the Board that these cases are in Discovery phases and he requested that both matters be continued until the next regularly scheduled Board meeting. Counsels for both Respondents are in agreement with the continuance.

Nickles moved to continue these two cases until the next meeting; Russell second. Unanimous affirmative vote.

**Presentation by NIC on the State's Portal:** Jeff McCartney, with NIC, summarized what the portal would mean to the Board and how the Board's website will interact with the portal. Secretary Nickles had spoken with George Floyd about a year ago and conveyed that the Board was interested in having on-line registration and permit renewal available to its registrants. In order to pay for the development and maintenance of the portal, the Board would need to decide whether it will be responsible for the transaction fees, whether the registrants would pay them in the form of a convenience fee as provided in HB 1662, or a combination of both. Mr. George Floyd, from the Office of State Finance, explained that the convenience fee would be on a sliding scale depending on the number of users: the more users, the less the Board might charge for the convenience fee. The convenience fee is in addition to the credit card use fee which would not vary. Secretary Nickles expressed concern that this would replace the Board's current website. Mr. Floyd responded that the Board's website could be a link on the State portal. Chairman Honea asked Doug Price whether online signatures are as binding as originally signed documents for enforcement purposes, and Mr. Price responded that they would be. Chairman Honea asked for Mr. Russell to chair a Portal Task Force with Vice Chairman Dugger and Secretary Nickles as members.

**Mr. Russell was not present when the meeting reconvened from the break but returned during discussion of the following agenda item.**

**Letter to David Costello Ratified:** Chairman Honea summarized the letter written to David Costello regarding the computerization of the CPA examination, the content of the examination, and the NASBA negotiation team.

Dugger moved to ratify the Chairman's letter to Costello; Russell second. Unanimous affirmative vote.

**Proposed NASBA Bylaw Changes:** The chairman also sent a letter to John Peace which proposed bylaw changes concerning members of the NASBA Nomination Committee and the election of regional directors.

Nickles moved to ratify the letter to John Peace; Johnson second. Unanimous affirmative vote.

**Case Nos. 1472-7 through 1472-411 - Registration Hearing:** Douglas Price, Assistant Attorney General, summarized the hearing conducted by him as Hearing Officer on Monday, August 20, 2001. He stated that in all the cases in which exhibits were offered, the findings were that the registrants failed to file the registrations and pay the registration fees and therefore are subject to revocation of the CPA certificates and PA licenses. He asked the Board to move to accept the findings and recommendations from the hearing held August 20. He also recommended that, as in the past, the Board accept registration forms and fees received through the close of business.

Nickles moved to approve the recommendations of the hearing officer, subject to allowing registrations which are filed by 5:00 p.m., August 24; Johnson second. Unanimous affirmative vote.

Certified Public Accountants:

13429 ALEGNANI, MARK B.  
 7517 ARENSON, NANCY FALL  
 14639 BAKER, DONNA JO  
 5435 BAKER, KAREN L.  
 13257 BARAD, THOMAS J.  
 3191 BARNES, SALLY BETH  
 9087 BART, ADRIAN A., SR.  
 12187 BAX, JOHN D.  
 14921-R BENTZ, BRIAN P.  
 10147 BISHOP, JIMMY LEON  
 5657 BJORK, RANDY R.  
 7469 BODE, KLARA SOLLOSZY  
 14013 BOND, J. PHILLIP  
 3055 BOND, JAMES R.  
 1897 BOST, HELEN L.  
 3851-R BRADY, G. LEE  
 9393 BREWER, LAURA J.  
 7535 BRYANT, M. KEVIN  
 9399 BURNS, DAVID ALLEN  
 483 CAMPBELL, RALPH L.  
 3151-R CAROLUS, PAUL R.  
 2517 CHAPEL, TERRY BRENT  
 7365 CLARK, LALONNIE R.  
 8489 COMPTON, BRUCE K.  
 10391 CONWAY, HOLLY D.  
 10395 CRANFORD, BRETT JOEL  
 1973 CUTSINGER, RICHARD D.  
 6567 DURHAM, LYNN C.  
 13487 ENLOE, B. LAYNE  
 7333 FAVA, LANA MALONE  
 11535 FLEENOR, DONNA L.  
 7579 GARNER, NITA F.

13679 GLOVER, MICHAEL TODD  
 13491 GOFF, E. BRUCE

Certified Public Accountants:

4443 GRAY, DONALD MARK  
 12911 GROOM, J. MICHAEL  
 8239 GULICK, JAY DOUGLAS  
 10555-R HAIST, MICHAEL A.  
 11127 HAMILTON, AUGUSTA KAY  
 14059 HARDY, GARREN DAVID  
 7283 HARRIS, DONALD R.  
 10429 HAVERN, CHRISTOPHER  
 12915 HAYES, MIENG-PIN  
 6607 HELLWEGE, DONALD J.  
 10431 HENDRIX, J. CURT  
 12503 HERNANDEZ, LAUREN K.  
 14313-R HICKS, CHRISTOPHER A.  
 13987-R HINKLE, SUSAN M.  
 8427-R HOUSE, JERRY L.  
 14521 HUND, EMILY A.  
 12275 JONES, MATTHEW D.  
 1869 KENDALL, SIEGMOND  
 7633 KEYS, HOWARD M.  
 1789 KOLANDER, GARY W.  
 14861 LAWSON, BRIAN T.  
 3959 LEAVELL, CHERYL D.  
 12049 LINEHAN, PATRICK D.  
 2249-R MAGEE, KENNETH D.  
 15045-R MALONE, JOHN C.  
 997 MANSON, PAUL R.  
 13811-R MARANDI, BOBBY  
 13439-R MAYES, TANRA EILEEN  
 3861-R MCCARTY, NAOMI J.  
 11897 MCLANE, ADRIANA L.

Certified Public Accountants:

12551 MCMURRY, KNOX H.  
 13533 MEEKS, SHANNON L.  
 11833 MEYERS, DENNIS LEE  
 4393 MOLLENKOPF, JANNIS  
 13165 MORLAND, BRYAN D.  
 2983 MORTON, TOM DAVIS  
 13539 NAVE, STEVEN H.  
 2985 NEWMAN, ROBERT A.  
 10647 NIMAN, JENEVA A.  
 13919 O'CONNOR, MICHAEL D.  
 4895 ODEN, DAVID B.  
 4881 OLIVER, EVA MARIE  
 2061-R OSBORN, LAWRENCE  
 9777 PANTER, ERWIN BRENT  
 3503 PINNELL, DAVID LEE  
 6033 PORTLAND, CHARLES  
 5207-R PREGLER, DEBRA S. G.  
 1061 PRITCHARD, ROBERT J.  
 2649 PRYOR, EDWARD L.  
 8643 RAYMOND, DONALD R.  
 13759 RIGLER, DARRIN D.  
 2231 ROBERTS, DENNIS C.  
 4903 ROBERTS, RICHARD J.  
 10283 ROMBERG, CAROLYN W.  
 8339 ROUSH, KIRK W.  
 14735 RUNYAN, BETSY ARDEN  
 13243-R RUSSELL, CARRIE L.  
 8985 SCHUERHOFF, PATRICIA

Certified Public Accountants:

14411 SEITSINGER, PAUL A.  
 4507 SHONG, JOLENE  
 10779 SILK, NANCY  
 9815 SMITH, STEVEN GALE  
 6347 STAGNER, DAROLD R.  
 7043 STEAD, TAMRA KAY K.  
 9817 STEPHENS, HAROLD W.  
 11403 STEPHENS, WILLIAM B.  
 8083 TEREM, MICHAEL G.  
 6079 THIBEAULT, G. PETER  
 533 TILLER, HAROLD BURTON  
 10079 TRIMBLE, DENISE EILEEN  
 3521 TROUTT, DON RAY  
 12803 VAIL, ALAN G.  
 3139 VAN HORN, LARRY F.  
 11241 WALKER, MELISSA ANN  
 6091 WETMORE, WILLIAM F. III  
 9783 WHEATLEY, CINDY R.  
 8111 WILKINS, REBECCA J.  
 14279 WU, JIUN-QIANG  
 4361 YOUNG, DAVID W.  
 5863-R YOUNG, STEPHEN RAY

Public Accountants:

425 PARKS, CHARLES DEAN  
 91 THOMAS, JOSEPH A

**Request for Lifting of Suspension - Stephen Covert:** Mr. Covert requested the suspension of his CPA certificate imposed on October 17, 1997 be lifted. Staff recommended approval of his request since he has now complied with the all requirements, including CPE, even though he is no longer in public practice, and all fees have been paid.

Russell moved to reinstate his certificate; Nickles second.  
 Unanimous affirmative vote.

**Administrative Actions Taken:** Vice Chairman Dugger presented a written summary of investigative files and administrative actions taken, with recommendations for the disposition of each.

## **Investigative Files:**

### **File No. 00-07-01**

Complainant alleged that his former employer, a CPA professional corporation, would not remove his name from the firm's website. In researching this complaint, the former Executive Director also noted that one of the employees, who was not a registrant, had a link address of "cpabsk@[firmname].com". She felt that the "cpa" in the link address could be misleading and a possible holding out violation. At the direction of the Vice Chairman, the Deputy Director visited the website on July 31. All company contacts listed were registered and holding permits and the complainant's name had been removed. The Vice Chairman recommends that the file be closed.

### **File No. 00-09-01**

Complainant charged that the registrant acted dishonestly and in a deceitful behavior in her actions as a school board member. A lawsuit was filed but dismissed by the county District Court. The Vice Chairman recommends that the file be closed since the Board does not have jurisdiction over her actions in this case.

### **File No. 01-01-01**

There were actually two related complaints filed. The first complainant alleged that the registrant disclosed personal financial information about the registrant's deceased mother, who was also a client, to someone who was not a member of the family. The second complaint was from the father of the registrant (also a CPA), who claimed that the registrant disclosed information about the mother who was **his** client (and wife). Letters were sent to both complainants that the familial relationship transcended the CPA/Client relationship. The Vice Chairman recommends that the file be closed.

### **File No. 01-06-02**

A registrant reported a nolo contendere on a charge of DWI on his biennial registration renewal. As instructed, staff requested a background check through the Oklahoma State Bureau of Investigation. No other activity on this registrant was reported by that agency. The plea to these charges did not impair the registrant's ability to practice public accounting, so the Vice Chairman recommends that the file be closed.

### **File No. 224 – ACTS Tax Service, Inc., Non-Registrant**

Information came to the Board that ACTS was holding out in the Midwest City-Del City yellow pages under the heading "Accountants-Certified Public". At the Vice Chairman's request a cease and desist letter was issued; consequently, all elements of the special prosecutor's letter were met by the violator. The Vice Chairman recommends that the file be closed.

**File No. 241 – Grow and Company, PC, CPAs – Unregistered Firm**

A letter dated November 17, 2000, was sent to the two registrants who reported that they were shareholders in this corporation reminding them that the firm is not registered with the Board. The firm finally registered on July 31, 2001.

Dugger moved to close these files; Nickles second.  
Unanimous affirmative votes.

**OSBI Background Checks – Successful Candidates:**

Vice Chairman Dugger reported that, as a result of the OSBI background checks on all successful candidates, there were two individuals who had previously-unreported criminal activities. He called both individuals and learned that one was a college prank of removing a street sign and the other involved an insufficient check which was automatically turned in to the District Attorney's office for collection. Both individuals thought these charges had been expunged, so they did not report them to the Board. Staff has recently learned that expungement is not an automatic process; it must be requested by the respondent in the case.

The Vice Chairman suggested that the Board amend its policy on the publication of all registrant Consent Orders to include successful candidates in the exempt category if the infractions were minor in nature. Mr. Russell recommended that the Board receive notice of expungement before the certificates can be issued. Chairman Honea commented that even though the activities were minor, that doesn't excuse the fact that the two candidates withheld the convictions from the Board. The Board discussed the wording of the question on the application, how people often are confused about how to get an expungement and whether an expunged record should be reported. Vice Chairman Dugger also suggested that the Board revisit its policy as to which groups of registrants and candidates should have background checks.

Nickles moved to allow these two successful candidates get their certificates and adopt the Vice Chairman's recommendations; Johnson second.

Mr. Johnson commented that, as suggested by Mr. Russell, the Board should probably follow-up by receiving a copy of the expungement. Ms. Timmons also recommended that the Board get documentary evidence with the Order of Dismissal to verify the candidates' statements.

Mr. Nickles amended his motion to provide that the Board get a copy of the Order of Dismissal as well as an Order of Expungement; Johnson seconded the amendment.  
Unanimous affirmative vote.

Chairman Honea encouraged both societies to publish that the Board is running background checks on all successful candidates.

**Committee Reports:**

**CPE Committee:** Vice Chairman Dugger reported that the CPE Committee continues to work with the CPE Coordinator on issues and questions that come up, publication of the Board's newsletter and on the meeting held with the OSCP. Mr. Johnson commented that the OSCP meeting was very productive because both parties worked to resolve the issues. Mr. St. John reported that the OSCP is presently drafting proposals on rule and law changes for the Board to consider.

Vice Chairman Dugger reported positive feedback on articles from the newsletter. However, Mr. Russell reported that he has had some negative comments on the articles concerning requirement of a permit to practice public accounting and the OTC reminder. Mr. Russell stated that historically the Board has taken the position that familial relationship is not a public practice issue. Chairman Honea responded that the law is very strict but that a family member relies more on the relationship than on the CPA credential. He recommends that the Vice Chairman and any successor Vice Chairman take that into account in dealing with enforcement issues. Mr. Russell also reminded the Board that it is the OTC database that shows the registrants out of compliance, not the Board's database as alluded in the article.

Vice Chairman Dugger recommended that the following policy, proposed by Secretary Nickles, be enacted until such time as the law and rules can be changed for reciprocals.

**CPE FOR RECIPROCAL**

CPE credit hours obtained in the preceding calendar year or within the three hundred sixty-five (365) day period preceding the application for a reciprocal certificate or license, and with a permit to practice public accounting within the State of Oklahoma, be allowed as credit for the next renewal permit application.

For example, an applicant for reciprocity moves to Oklahoma in February but only took 24 hours of CPE the preceding year as required by the applicants' issuing state. In order to qualify under Oklahoma statutes, the applicant would be required to have an additional 16 hours of CPE credit. Applicant took an additional 20 hours. If the hours could be broken down in between courses, applicant should only claim 16 hours towards his/her initial Oklahoma permit application and use the 4 additional hours against his/her subsequent renewal. The 24 CPE hours earned and claimed from the preceding year could also be claimed against his/her renewal application. However, the rules do not support dividing any CPE course or course material, so if, as in the above example, the 20 hours were from a single course, all 20 hours would have to be applied towards applicant's initial application and none could be claimed against his/her renewal application.

Dugger moved to approve the policy; Russell second.  
Unanimous affirmative vote.

**Forms and Attachments:** Mr. Russell explained that the committee was not sure of its tasks until today and now has its commission. He also asked that the societies give the task force some feedback on some of the forms they receive.

**Executive Director Search Evaluation Task Force:** Chairman Honea reported that 23 or 24 applications were received and that he and Vice Chairman Dugger will develop a grading system to grade the applications for the top 3 candidates. The Board discussed the requirements for the rating system and what charges the task force should have.

**Proposed Policy on Computer, Internet and E-mail Use:** Chairman Honea deferred this item until the selection of the new Executive Director. However, Mr. Johnson asked if the policies were from OSF. The response was that the proposed policy is a combination of the policies from OSF and the Attorney General. Mr. Russell requested that the opening paragraph be revised to forbid personal use of the internet and the policy should include a prohibition against divulging passwords.

**Installation of Individual Staff E-mail Addresses:** Chairman Honea deferred this item until the selection of the new Executive Director.

**Modification to CANSYS Database to Enhance Examination ID Procedure:** Chairman Honea deferred this item until the selection of the new Executive Director.

**Modification to ARSYS and CANSYS Databases – Telephone Numbers Added:** Chairman Honea deferred this item until the selection of the new Executive Director.

**Conversion of ARSYS and CANSYS Databases to SQL Server Operation System:** At its June meeting, the Board made a motion for Vice Chairman Dugger and the Board's legal counsel, Doug Price, to review all contracts concerning the development of the Board's custom databases and bring a recommendation to the Board for final disposition. Vice Chairman Dugger and Mr. Price have finished the review. Mr. Price reported that he and Jeff Carlin, President of CDS, the programmer for both databases, have completed an agreement as to the source codes. Vice Chairman Dugger reported on the need for the SQL conversions and the downfalls if the Board does not convert.

Dugger moved to go forward with SQL; Johnson second.

Unanimous affirmative vote.

Because of concerns brought out about the \$25,000 expenditure, Chairman Honea had instructed the Deputy Director to chart the deferred revenue. The chart which reflected revenue, deferred revenue, and expenditures was distributed to the members. Revenue is not decreasing and therefore the Board has sufficient funds for this expenditure. Mr. Johnson pointed out that the Board's budget included this expenditure. Mr. Russell expressed concern that the Board is accumulating revenue unnecessarily. Chairman Honea reminded the Board that the Board has a low registration fee and that there are major expenditures on the horizon, such as programming and equipment. Mr. Johnson pointed out that staff provides him each month with copies of the OSF printouts which reflect revenue and expenditures and that he is monitoring.

**Proposed Modification to CANSYS Database – Educational Background:** The Deputy Director explained that educators have been requesting information on the successful candidates' educational background, but staff could not provide this information without going to each individual file and compiling the statistics, which would take hours. With slight modifications to CANSYS by adding three, three-digit fields and three, one-digit fields, these statistics could be provided in a matter of minutes. Mr. Johnson asked about candidate permission for disclosure. The Deputy Director responded that she and the Attorney General would develop a general statement to be put on the examination applications. Mr. Russell asked about the NASBA statistics and the Deputy Director pointed out that not all candidates turn in a completed questionnaire and NASBA does not have the information on the successful candidates.

Russell moved to approve the modification; Johnson second.  
Unanimous affirmative vote.

**Doug Price left the meeting.**

**Definition of “Making Application”:** Staff requested clarification as to how to handle the 90-day approval requirement of OAC 10:15-5-1.c when an applicant has applied early and then moved to another state. This problem seems to be the result of Texas' adoption of the 150-hour requirement. Chairman Honea recommended a proposed policy not to allow receipt of applications prior to 90 days before commencement of the examination.

Johnson moved to approve the Chairman's recommendation; Russell second. Unanimous affirmative vote.

**Virtual Offices Discussed:** Chairman Honea asked if any member has identified problems with public accounting firms closing offices and the firms' employees working out of their homes or going to the clients' offices to serve the clients. Mr. Russell commented that he did not believe this was a problem at this time because the firms have offices and hold permits, but suggested that this subject be addressed in any future rule change. Vice Chairman Dugger responded that virtual offices would be addressed along with rules on Internet and website policies. Mr. Johnson commented that the definition of public accounting also needs to be looked into. Chairman Honea added that the definition of what is an accounting office also needs to be explored.

**Meeting with Cabinet Secretary Pam Warren:** Chairman Honea gave a quick report on the meeting with Vice Chairman Dugger and Ms. Warren. They discussed remodeling the Board office, the purchase of furniture or moving the office. They also discussed what the Board members and staff are allowed to do with regard to legislative activity. Ms. Warren advised that the Board staff cannot lobby or promote any legislation but they can provide information to legislators, even if it is unsolicited. Board members have no such restrictions, and Chairman Honea proposed a committee to develop a policy about how Board and staff interact with legislators and other state agencies because, according to Ms. Warren, the Board can propose its own legislation. Ms. Patty Hurley stated that the OSCPA will be recommending to the Board that issues

such as substantial equivalency and non-CPA ownership be introduced. Bills to be introduced must be filed during December or early January. The Deputy Director explained the timing involved with rule changes. She also explained that any fee increase must be fully justified. Mr. Johnson reminded the Board that with the computerized examination, fee increases must be considered. Chairman Honea suggested to Ms. Hurley that the OSCPAs have any proposed changes to the Board by the next meeting. Ms. Warren has offered assistance in drafting legislation and finding a sponsor. Chairman Honea appointed himself as Chair with Ms. Timmons and Mr. Russell as members of the task force to develop the interaction policy.

**Rules Committee Formed:** Chairman Honea asked whether the Board believed there was sufficient need for a committee to propose legislation or rule changes. Secretary Nickles responded that there would be a need because the OSCPAs have already stated that they will be bringing forth suggested law changes. However, the Chairman pointed out that rule changes could only be made on the current law and that there would be a year delay on rule changes based on any legislative changes to the Act. Mr. Johnson suggested that a task force be appointed to work with the societies. He also commented that he is aware that certain firms from the Northeastern part of Oklahoma will also be bringing proposals to the societies to bring Oklahoma statutes in line with surrounding states. Chairman Honea stated that he would move forward with a committee as soon as possible.

**Methodology and Timing - Creation of Policy Manual:** Chairman Honea deferred this item until the selection of the new Executive Director.

**Strategic Planning:** Chairman Honea pointed out that the Board is running out of time on the strategic plan development. Mr. Ken King, the Board's facilitator, reminded the chairman that the Board, in its initial session, requested that a poll of the registrants be taken. Mr. Russell responded that he has learned that the universities have polling services. There would be a fee charged to do a poll of 150 permit holders and 150 non-permit holders. He stated, however, that it would be simpler to have Mr. King perform the poll. Mr. Johnson pointed out that Mr. King knows the state law and has the experience and that the budget must be tied to the strategic plan. Mr. Johnson suggested that staff work with Mr. King. Mr. Russell added that at least one Board member should be present at that session.

Johnson moved to authorize the Chairman to negotiate with King on the polling, subject to the Chairman's satisfaction;  
Dugger second. Unanimous affirmative vote.

**Board Relationship with NASBA Discussed:** The Board discussed the NASBA organization, the letter from John Peace and that NASBA has not sent the promised list regarding the examination issues. Chairman Honea pointed out that the mission of NASBA is to assist the state boards, but recent articles and correspondence do not reflect the opinions of the boards. Mr. Russell commented that a NASBA newsletter article discusses the negotiation team sending a draft of the contract to the AICPA, but as yet the list of issues has not been sent to the boards. Chairman Honea encouraged all Board members to attend the Annual Meeting in California.

**Voting Delegate Authorized:**

Mr. Russell moved to authorize the Chairman to be Oklahoma's voting delegate but, in his absence, the Vice Chairman; Nickles second. Unanimous affirmative vote.

**Response to NASBA Focus Questions:** The Board received a request from Philip Gleason, Chairman of the Committee on Relations with Member Boards, to consider questions on the 150-hour requirement. Mr. Russell pointed out that the term "a work force" was deliberately used, which reflects the issue of whether to replace the word "profession" in the code of conduct with the words "business" and "businesslike". This is related to industry's attempt to eliminate the term "profession". In order to expedite the responses, Mr. Johnson suggested that each member complete the questionnaire and submit it to the Chairman by the end of next week. The Board agreed.

**Question and Answer Session:** Chairman Honea invited the guests to ask questions of the Board. Rusty Hale, who is the OSCPAL liaison, applauded the Board for holding the meetings throughout the state.

**Next Meeting Date Announced:** The next Board Meeting is scheduled for 8:30 a.m., September 28, 2001 in Oklahoma City.

**Certificates Cancelled by Registrants' Requests:** CPAs: Victoria Marie Appelhans, Certificate No. 11253-R, issued February 21, 1991; Brenda C. Arndt, Certificate No. 8453, issued January 23, 1986; Steven Bain Bailey, Certificate No. 6221, issued July 22, 1982; David Michael Ballew, Certificate No. 10143, issued January 26, 1989; John J. Black, Certificate No. 3433, issued June 3, 1975; Charles Ashley Brooks, Certificate No. 2937, issued July 27, 1973; Willard Ray Carlisle, Certificate No. 647-R, issued October 28, 1949; Sue A. Carpenter, Certificate No. 11091, issued January 31, 1991; Bernard Anthony Coda, Jr., Certificate No. 1641, issued February 2, 1963; Barbara Jean Duganier, Certificate No. 12843-R, issued October 21, 1994; Drew V. Finley, Jr., Certificate No. 1109, issued January 28, 1956; Jeffrey Brian Gallagher, Certificate No. 12483, issued January 21, 1994; Darla Graves, Certificate No. 3781, issued July 19, 1976; Kenneth D. Griggs, Certificate No. 13047-R, issued March 17, 1995; Robert Shannon Hall, Certificate No. 5495, issued January 26, 1981; Mark L. Harris, Certificate No. 3227, issued July 26, 1974; Daniel Edward P. Hart, Certificate No. 11554, issued January 30, 1992; Lynette Dreier Henson, Certificate No. 12155-R, issued March 19, 1993; Everett Arlan Holseth, Certificate No. 10347-R, issued May 25, 1989; Wayne A. Jaggars, Certificate No. 1681, issued August 2, 1963; Seth W. Johnson, Jr. Certificate No. 8573, issued January 23, 1986; Nancy J. Jones, Certificate No. 12137-R, issued January 28, 1993; R. Gordon Jones, Certificate No. 13411-R, issued December 15, 1995; C. J. Knight, Certificate No. 3785, issued July 19, 1976; Janis D. Langford, Certificate No. 10235, issued January 26, 1989; Michael Edmund McCreery, Certificate No. 11045-R, issued September 19, 1990; Joni M. McLain-Carpenter, Certificate No. 14141-R, issued February 20, 1998; Andy C. McNiece, Certificate No. 3793, issued July 19, 1976; Daniel L. Miller, Certificate No. 10573-R, issued August 24, 1989; Robert Eugene Miller, Certificate No. 9075-R, issued December 18, 1986;

**Certificates Cancelled by Registrants' Requests: CPAs (Continued):** Jim R. Moore, Certificate No. 9763, issued January 28, 1988; Kenneth E. Nash, Certificate No. 3377, issued January 27, 1975; Gordon L. Nielsen, Certificate No. 5413-R, issued November 21, 1980; Holly A. Olson, Certificate No. 14785-R, issued February 25, 2000; Denise Pauley, Certificate No. 14935-R, issued December 15, 2000; Lonnie L. Points, Certificate No. 13583-R, issued August 2, 1996; Philip E. Pomeroy, Certificate No. 1721, issued February 8, 1964; Gary A. Rambo, Certificate No. 3123, issued January 28, 1974; Van Alan Russell, Certificate 2305, issued January 29, 1970; Clara H. Sheffield, Certificate No. 8989, issued July 31, 1986; Ronald Lee Shepard, Certificate No. 6053, issued January 29, 1982; Debra Ann Slattery, Certificate No. 14617-R, issued October 22, 1999; Sidney Kennard Smith, Certificate No. 11031-R, issued July 26, 1990; Leslie Phillip Snyder, Certificate No. 2165, issued February 1, 1969; Norman K. Stewart, Certificate No. 3571-R, issued December 3, 1975; Virgil M. Stone, Certificate No. 4147, issued July 18, 1977; Duane L. Thelen, Certificate No. 6125-R, issued January 29, 1982; George Douglas Thompson, Certificate No. 10115-R, issued August 24, 1988; Jeanette Davis Warren, Certificate No. 4045-R, issued March 11, 1977; Wayne Lee Weatherly, Certificate No. 3271, issued July 26, 1974; Danny L. Wilson, Certificate No. 8429-R, issued October 18, 1985; L. Freeman Wish, Certificate No. 6159-R, issued March 17, 1982; and Christopher G. Wright, Certificate No. 10825, issued January 25, 1990. **PAs:** S. Joe Bolin, License No. 557, issued March 15, 1969; Marion Brodsky, License No. 207, issued August 5, 1968; James Philip Carson, License No. 169, issued July 22, 1968; Bobbie June Frank, License No. 643, issued April 18, 1969; Buster Grass, License No. 759, issued May 23, 1969; and Mary Metcalfe Kinnebrew, License No. 527, issued February 1, 1969.

**Deceased Registrants: CPAs:** Kenneth B. Astley, Certificate No. 1670, issued August 2, 1963; Ronald A. Barszewski, Certificate No. 3593, issued January 27, 1976; Jerry L. Burch, Certificate No. 3909, issued January 24, 1977; John Edward Caldwell, Certificate No. 559, issued August 16, 1948; William James Chronos, Certificate No. 609, issued August 12, 1949; Durward Dean Elbon, Certificate No. 831, issued July 28, 1952; Allen Dixon Elliott, Certificate No. 2794-R, issued August 8, 1972; Melvin Ray Evans, Certificate No. 4437, issued July 20, 1978; J. Scott Fenderson, Certificate No. 3699-R, issued January 27, 1976; Robert C. Jewell, Certificate No. 937, issued January 21, 1954; Howard C. Mann, Certificate No. 1077, issued July 29, 1955; Mary Anne Matli, Certificate No. 1385, issued February 1, 1960; Donald L. McPeek, Certificate No. 12553, issued January 21, 1994; Charles W. Patchen, Certificate No. 991, issued July 26, 1954; William Allen Paxton, Certificate No. 323-R, issued June 22, 1939; Dennis G. Peterson, Certificate No. 1347, issued July 28, 1959; John David Rinn, Certificate No. 8139-R, issued January 31, 1985; Wilfred Anthony Ronck, Certificate No. 1579, issued February 3, 1962; James Martin Schoepfel, Certificate No. 3815, issued July 19, 1976; James Oliver Tuttle, Jr., Certificate No. 1073, issued July 29, 1955; Paula J. Campbell Wall, Certificate No. 7761, issued July 26, 1984; and Richard J. Williams, Certificate No. 3011, issued July 27, 1973. **PAs:** Leona Bell McLain, License 533, issued February 1, 1969 and Bonnie J. Poppenhouse, License 369, issued October 25, 1968.

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

Applications for Reciprocal CPA Certificates:

15170-R	Russell Gordon Apple
15171-R	Colleen Teresa Barry
15172-R	Monte L. Broeckelman
15173-R	Lara A. Brumitt
15174-R	Melissa N. Buettner
15175-R	Deborah L. Coan
15176-R	C. Janese Cox
15177-R	Don C. DeSoto
15178-R	Cynthia Lee Dye
15179-R	John David Hopkins
15180-R	Donald S. Kinney
15181-R	James M. Koltveit
15182-R	Jeffrey M. Lucas
15183-R	Martin J. Lyons, Jr.
15184-R	Denise K. Marchesano
15185-R	Shelly Dawn Moudy
15186-R	Alison Nysewander
15187-R	S. Dirk Pulliam
15188-R	Ken J. Rossi
15189-R	Julie Mae Rumford
15190-R	Douglas E. Strubbe
15191-R	Alan Taylor
15192-R	Monica J. Wilson
15193-R	Preston G. Young, III

Reinstatement of CPA Certificates:

1827	Ronald J. Heusel
6248	Stephen E. Covert

Initial Registration of a CPA Partnership:

Osborn Price & Co.

Initial Registration of a CPA Limited Liability Partnership:

Earnhardt & Root, CPA'S, LLP

Initial Registrations of CPA Professional Corporations:

Bruce Scambler & Associates, P.C.  
Elizabeth Camphor, CPA, P.C.  
Grow and Grow, P.C.  
Randolph S. Meacham, Jr., C.P.A., A Professional Corporation

Initial Registrations of CPA Professional Limited Liability Companies:

Carlos E. Johnson, PLLC  
Minnix & Meacham, C.P.A.'s, P.L.L.C.  
Rice & Welch, PLC

Initial Registration of a PA Professional Corporation:

BTS Enterprises, P.C.

**Adjournment:** There being no further business to come before the Board, at 12:35 p.m. Chairman Honea called for a motion to adjourn.

Johnson moved to adjourn the meeting; Nickles second.  
Unanimous affirmative vote.

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Archer M. Honea, Chairman

ATTEST:

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James A. Nickles, Secretary

4021.

**[ B L A N K ]**