

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

November 19, 2010

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, November 19, 2010, in the Board Room of the Oklahoma Accountancy Board, 201 NW 63<sup>rd</sup> Street, Suite 210, Oklahoma City, Oklahoma. A recording of the meeting is on file in the OAB office. Members present at the meeting:

Janice L. Gray, CPA, Chair  
Barbara Ley, CPA, Vice Chair  
E. B. St. John, PA, Secretary  
Vicky Petete, CPA, Member  
Mike Sanner, CPA, Member  
Kim Shoemake, CPA, Member  
Tom Volturo, Representing the Public, Member

Board staff present at the meeting: Nicole Prieto Johns, Interim Executive Director; Linda Ruckman, Licensing Coordinator; LaLisa Semrad, Enforcement Coordinator; and Matthew Sinclair, Records Coordinator. Assistant Attorney General John Crittenden was also present. Randall Calvert, Special Prosecutor for the OAB, was present for relevant segments of the meeting.

**Agenda Item #1a -- Call To Order:** At approximately 8:35 a.m. Chair Gray called the meeting to order.

**Agenda Item #1b -- Declaration of Quorum:** Chair Gray declared a quorum.

**Agenda Item #1c – Announcement of Legal Meeting Notice:** Interim Executive Director Prieto Johns confirmed the notice of the meeting was filed with the Secretary of State and the agenda for the meeting was properly posted in compliance with the Open Meeting Act.

**Agenda Item #1d – Announcement of Absences and Action, if Necessary, to Determine Whether Absence(s) Was Unavoidable Pursuant to Title 59, Section 15.3(B)(5):** Chair Gray noted that Member Shoemake would be joining the meeting later and therefore, there would be no absences.

**Agenda Item #2 – Announcement of Visitors:** The following visitors were present: Dick Shanahan and Daryl Hill, representing the Oklahoma Society of Certified Public Accountants (OSCPA); Kellie Wright, representing the Oklahoma Society of Accountants (OSA); Philip Roberts; and Justin Martino, representing eCapitol.

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

**Agenda Item #4 – Consent Agenda:** The Consent Agenda contained five items for the OAB's consideration; (1) Approve the Minutes of the October 29, 2010, Regular Meeting of the OAB; (2) Take official notice of the OAB's YTD Statement of Receipts and Disbursements Report for FY 2011, for the 4 months ending October 31, 2010; (3) Ratify the 2009 and 2010 OAB Affirmative Action Plans as filed with the Office of Personnel Management; (4) Take official notice of the experience verification applications which have been approved by the Interim Executive Director; and (5) Approve the actions taken by the Interim Executive Director on applications and registrations filed since the previous meeting. (Appendix I)

Member Sanner noted that the format of the YTD Statement of Receipts and Disbursements Report has been revised to include a monthly statement of cash flows and an explanation for variances.

Chair Gray noted that the Equal Employment Opportunity/Affirmative Action Plan for 2010 indicates that there were four separations during fiscal year 2010; however, there were actually five separations. Interim Executive Director Prieto Johns reported that she discussed this error with Brenda Thornton, Director of Equal Opportunity and Workforce Diversity at the Office of Personnel Management (OPM), and Ms. Thornton indicated that it would not be necessary to amend the plan. Chair Gray noted that two separations were for the same position, and it was counted as one separation when the plan was prepared. It was noted that the Affirmative Action Review Counsel ("Counsel") is not scheduled to review the OAB's plan until November 22. It was the consensus of the Board that the plan should be corrected if it has not yet been reviewed by the Counsel. Chair Gray also pointed out that the last sentence in the plan states that "copies of the OAB's annual EEO/AA report is made available to the OAB members who have oversight of the agency." She requested that in the future the Affirmative Action Plan be placed on the Consent Agenda for the Board's review prior to the deadline for the Plan to be submitted to OPM.

Member Ley asked if the plan will require the posting of job announcements even if the OAB wants to promote internally. Interim Executive Director Prieto Johns indicated that although it is not required of non-merit agencies, the OAB has always posted job announcements for open positions and plans to continue that practice.

Motion by Petete that the consent agenda be approved with the number of separations reflected in the 2010 OAB Affirmative Action Plan being corrected as discussed.  
Second by Volturo.

Affirmative Votes: Gray, Ley, Petete, Sanner, St. John, and Volturo. Absent: Shoemake.

There was discussion about the current process utilized for review of Board meeting minutes. It was requested that the draft of minutes sent in the Board packets show tracked changes that would reflect amendments suggested by Board members.

**Agenda Item #5 - Discussion and possible action on report from the Outreach**

**Committee:** Member Ley addressed this item. Member Ley noted that the next Recognition Ceremony is scheduled for December 11, 2010, at the State Capitol Building. It was reported that the Committee is moving forward with plans to hold the February 2011 Board meeting at Southwestern Oklahoma State University in Weatherford, Oklahoma.

**Agenda Item #6 - Discussion and possible action on report from AICPA Board of**

**Examiners (BOE) State Board Committee:** Chair Gray announced that Member Ley has been asked to serve on the AICPA's Board of Examiners (BOE) State Board Committee. Member Ley then addressed this item.

Member Ley reported that it is expected that there will be substantial delays in the release of grades during the first three quarters of 2011. It is anticipated that in the fourth quarter the BOE will be much more adept at releasing the grades in waves, and it will be done as frequently as possible. Member Ley believed that a notice to candidates needs to be put on the OAB website regarding the expected delays. Member Ley also reported on some of the changes that are being made to the exam (e.g. much smaller simulations, an on-screen calculator with a tape, and changes in the length of time allowed for certain portions of the exam).

Member Ley noted that the BOE's exam team is committed to make presentations throughout the US. They are also willing to share their materials for Board members or Board staff to use in making presentations regarding the exam. The BOE is monitoring candidate's comments about the exam by monitoring social media. It is anticipated that enrollment to take the exam during the first quarter of 2011 will be light since so many are sitting during this fourth quarter of 2010. Since the initial launch of the onscreen exam, the number of candidates taking the exam has tripled. Member Ley stated that she was surprised to learn that over 50% of the traffic to the AICPA.org website is from candidates.

**Case No. 1613 - Show Cause in the matter of the Application to Reinstate the CPA**

**certificate of Harry Mosser Shaw, Jr.:** Special Prosecutor Randy Calvert advised the Board that Donald Jackson was retained on short notice to represent Mr. Shaw in this matter. Mr. Jackson has requested a continuance in order to have adequate time to get witnesses and present his case. At the request of the Special Prosecutor, Chair Gray announced that Case No. 1613 will be deferred to the next Board meeting.

**Case No. 1844 – Hearing in the Matter of Melissa VanMarel Bradley, CPA,**

**Certificate No. 11035R:** Special Prosecutor Calvert announced that due to an error made by his office, the notice Ms. Bradley received showed an incorrect location for the hearing. Chair Gray announced that Case No. 1844 will be deferred to the next Board meeting.

**Case No. 1856 – Show Cause in the matter of the Application to Reinstate the CPA certificate of Phillip L. Roberts:** This matter came on for hearing at 9:07 a.m. The members of the Oklahoma Accountancy Board present were seated on the hearing panel.

Assistant Attorney General John Crittenden advised the Board. The applicant was present and was not represented by counsel. Special Prosecutor Calvert represented the State.

The purpose of the hearing was to determine if the reciprocal certificate of Phillip L. Roberts should be reinstated.

Special Prosecutor Calvert moved that Exhibits 1-3 be entered into the record. Chair Gray accepted Exhibits 1-3 into the record.

NOTE: Member Shoemake joined the meeting during Mr. Roberts presentation of his case, at approximately 9:15 a.m. Chair Gray noted for the record that Member Shoemake would not participate in deliberations on this matter since he was not present for the entire presentation of the case.

During the presentation of the case, Mr. Roberts read portions of an enforcement proceeding conducted by the Kansas Board of Accountancy. Chair Gray accepted a copy of the enforcement action into the record as Respondent's Exhibit 1.

Following the presentation of the case by both parties, Chair Gray entertained any motions regarding this action. Hearing none, she announced that the Board would take the case up when the Board votes on whether to go into Executive Session after the presentations on all hearings scheduled for today.

**Case No. 1747 – Hearing in the matter of Randy W. Jindra, Cancelled CPA, Certificate No. 6927:** This matter came on for hearing at 10:05 a.m. All the members of the Oklahoma Accountancy Board present were seated on the hearing panel.

Assistant Attorney General John Crittenden advised the Board. Respondent was not present and was not represented by legal counsel.

Special Prosecutor Randall Calvert represented the State. No witnesses were called on behalf of the State.

Special Prosecutor Calvert moved for the admission of Exhibits 1 through 17. Chair Gray accepted Exhibits 1 through 17 into the record.

The Special Prosecutor presented a Consent Order signed by the Respondent under the following terms: 1) Respondent is assessed costs associated with this matter in the amount of \$1,500.00; 2) Respondent is required to make monthly payments in the amount of \$125.00 until all costs are paid in full. The first payment is due on or before, 2010, with subsequent payments due on or before the 29<sup>th</sup> day of each succeeding month; 3) Any failure of Respondent to comply with any of the terms of this Consent

Order shall result in an immediate hearing before the Board. In addition, a proven violation of this Consent Order, 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 Law; 4) Respondent and the Board acknowledge that the Board has stated for the record that all violations of the Act of the Board's Rules are viewed as very serious in nature. Any further violations by Respondent will be grounds for the Board to convene a hearing to determine Respondent's eligibility to retain any Certified Public Accountant's certificate, license and/or permit to practice public accounting which may, at that time, be held by the Respondent; 5) A copy of this Consent Order shall be on file in the Board's offices and shall be made available to any person who inquires and requests access to the Board's records. Further, notice of these proceedings shall be reported by press release and in the Board's Bulletin, and as otherwise deemed appropriate by the Board.

Member Petete noted that under No. 2 of the proposed Consent Order, it states the first payment is due on or before 2010, but there is no specific month or day stated. Special Prosecutor Calvert noted that Respondent's first payment is attached to the Consent Order.

Motion by Petete that the Consent Order be accepted in the matter of Case No. 1747. Second by Sanner.

Affirmative Votes: Gray, Ley, Petete, Sanner, Shoemake, St. John, and Volturo.

Special Prosecutor Calvert stated that he believed Respondent would be willing to execute a corrected Consent Order indicating that the first payment is due on November 15, 2010, which was the date of Respondent's first payment.

The proceedings and the individual votes of the members were conducted in open session. The evidence is contained in Docket File No. 1747.

**Case No. 1828 – Hearing in the matter of Jeff L. Morton, Revoked CPA, Certificate No. 7179R-Revoked:** This matter came on for hearing at 10:11 a.m. All the members of the Oklahoma Accountancy Board present were seated on the hearing panel.

Assistant Attorney General John Crittenden advised the Board. Respondent was not present and was not represented by legal counsel.

Special Prosecutor Randall Calvert represented the State. No witnesses were called on behalf of the State.

Special Prosecutor Calvert moved for the admission of Exhibits 1 through 8. Chair Gray accepted Exhibits 1 through 8 into the record.

The Special Prosecutor presented a Consent Order signed by the Respondent under the following terms: 1) Respondent violated Section 15.35(C) of the Act, and Section 10:15-30-5(a) and (b) of the Board's Rules by failing to complete continuing professional education for the 2007 compliance period, and failing to file the reporting form, either

reporting CPE earned or claiming an exemption for the 2007 compliance period; 2) Although Respondent's certificate was revoked "administratively" pursuant to Section 15.14(E)(2) of the Act, Respondent's certificate is also being revoked for "cause" for violating Section 15.35(C) of the Act, and Section 10:15-30-5(a) and (b) of the Board's Rules by failing to file the reporting form, either reporting CPE earned or claiming an exemption for the 2007 compliance period; 3) Should Respondent apply for reinstatement, Respondent will be required to demonstrate at a hearing that Respondent satisfies the requirements for reinstatement, and has completed Professional Ethics: AICPA's Comprehensive Course, with a score of 90% or better, which was taken no earlier than ninety (90) days prior to applying for reinstatement. All costs and attorney fees must be paid prior to applying for reinstatement; 4) Respondent will immediately return his certificate to the Board or provide an Affidavit of Lost Certificate; 5) Respondent is assessed costs and attorney fees associated with this disciplinary matter in the amount of \$1,098.75, which must be paid within thirty (30) days from the effective date of this Administrative Consent Order; 6) Any failure of Respondent to comply with any of the terms of this Consent Order, 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 Law; 7) Respondent agrees not to violate the Act or Board's Rules in the future; 8) Respondent and the Board acknowledge that the Board has stated for the record that all violations of this Consent Order, the Act, or the Board's Rules are viewed as very serious in nature. Any further violations by Respondent will be grounds for the Board to convene a hearing to determine Respondent's eligibility to retain any CPA's certificate, license and/or permit to practice public accounting which may, at that time, be held by the Respondent; 9) A copy of this Consent Order shall be on file in the Board's offices and shall be made available to any person who inquires and requests access to the Board's records. Further, notice of these proceedings should be reported by press release, in the Board's Bulletin, online through the Board's website, and as otherwise deemed appropriate by the Board.

Motion by St. John to accept the Consent Order in the matter of Case No. 1828. Second by Shoemake.

Affirmative Votes: Gray, Ley, Petete, Sanner, Shoemake, St. John, and Volturo.

The proceedings and the individual votes of the members were conducted in open session. The evidence is contained in Docket File No. 1828.

**Case No. 1856 – Show Cause in the matter of the Application to Reinstate the CPA certificate of Phillip L. Roberts – Executive Session:**

Motion by Petete that the Board go into Executive Session for deliberations on Case No. 1856. Second by St. John.

Affirmative Votes: Gray, Ley, Petete, Sanner, Shoemake, St. John, and Volturo.

The public was asked to step out at approximately 10:14 a.m.; however, at approximately 10:16 a.m. it was requested that everyone return to the Board room.

Chair Gray announced that although the Board had closed the door, the Board asked one question and then Assistant Attorney General Crittenden advised that the Board needed to go back on the record in Open Session. Chair Gray stated that the Board had no deliberation.

Chair Gray reported that the Board requested that a case heard about a year ago which had some similarities to this case be brought to the Board so that the Board can ensure it is fair and consistent in the treatment of all registrants. Assistant Attorney General Crittenden noted for the record that both sides have consented, and he advised that the Board open the file in the previous case and show both sides what occurred in that case before going into Executive Session.

Note: While waiting for the file in the previous case to be produced, the Board considered a portion of Agenda Item 7 (recommendation and motion regarding administrative consent orders).

When the previous case file was produced, Mr. Roberts and Special Prosecutor Calvert reviewed the Board's action in that case and indicated they had no objections to it being considered during deliberations on Case No. 1856.

The Board then entered into Executive Session as previously voted upon at approximately 10:24 a.m.

Motion by Sanner to come out of Executive Session.  
Second by St. John.

Affirmative Votes: Gray, Ley, Petete, Sanner, St. John, and Volturo. Recused: Shoemake.

The Board came out of Executive Session at approximately 10:49 a.m.

Chair Gray noted for the record that Member Shoemake did not participate in the Executive Session. She also announced that no votes were taken during the Executive Session.

Motion by Ley that the Board reinstate the certificate of Respondent, Philip L. Roberts, under the following conditions: 1) Respondent will be on probation for five years; 2) while on probation Respondent must attend weekly Alcoholic Anonymous meetings; 3) while on probation Respondent must provide quarterly reports to the Board from a professional counselor with the counselor being subject to the approval of the Enforcement Coordinator; 4) Respondent will be responsible for the cost of the counselor; 5) the first quarterly report will be due February 15, 2011, and thereafter the quarterly reports will be due within 10 days of

the 15<sup>th</sup> day of May, August, November and February during the entire probation period; 6) CPE will continue to be taken as required; 7) Respondent will be assessed actual costs of this matter, but not to exceed \$5000.00; 8) The costs assessed must be paid in full within one year from the effective date of this order; 9) Respondent must notify his employer in writing of the circumstances of this order and the fact that it has occurred and the circumstances related to Respondent's addiction situation and Respondent is to provide the Board a copy of that correspondence; 10) the Order will be filed in the Board's office and will be a public record; and 11) any violations of the Order, the Board's Rules or the Oklahoma Accountancy Act will result in an immediate hearing, or revocation, or any other action the Board should decide is appropriate. Second by St. John Second.

Affirmative Votes: Gray, Ley, Petete, Sanner, St. John, and Volturo. Recused: Shoemake.

Assistant Attorney General Crittenden asked that the record reflect that the Board took official notice of the Findings of Fact, Conclusions of Law, and Final Order rendered in a prior case, Case No. 1773 in the matter of Steven Knoy, without objection from either side.

The proceedings and the individual votes of the members were conducted in open session. The evidence is contained in Docket File No. 1856.

**Agenda Item #7 - Discussion and possible action on Administrative Actions and recommendations and report from the Enforcement Committee:** Vice Chair Ley addressed this item.

#### **ADMINISTRATIVE CONSENT ORDER:**

##### **Case No. 1834 – Ean H. Sullivan a/k/a Erwin H. Sullivan, CPA**

This case is a result of a referral from the CPE Coordinator that Respondent failed to file the Individual Registrant Reporting Form reporting CPE earned in the 2008 compliance period or claiming an exemption to the CPE requirement for 2008. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent's certificate is revoked for "cause", return of the CPA certificate is required, and Respondent is assessed costs and attorney fees in the amount of \$319.25, which must be paid within 30 days of the effective date of this Order. Should Respondent apply for reinstatement, Respondent will be required to demonstrate at a hearing that Respondent satisfies the requirements for reinstatement, and has completed Professional Ethics: AICPA's Comprehensive Course, with a score of 90% and taken within ninety (90) days prior to applying for reinstatement. Any failure by the Respondent to comply with any of the terms of this Order shall result in an



immediate hearing before the Board. In addition, a proven violation of the 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.

#### **OAB Records Summary**

CPE Status: Registrant is not in compliance. Registrant reported 44 hours of CPE for 2006 (includes 4 hours of ethics); claimed an exemption to the CPE requirement for 2007; and failed to file the reporting form for 2008.

Peer Review Status: Not Applicable.

#### **Case No. 1836 – Phillip D. Kramer, CPA**

This case is a result of a referral from the CPE Coordinator that Respondent failed to timely file the Individual Registrant Reporting Form and complete the required CPE for the 2008 compliance period. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is required to complete sixty-six (66) hours of CPE by June 30, 2011 and is assessed a fine of \$500 and costs and attorney fees in the amount of \$553.21, which must be paid within 30 days of the effective date of this Order. Any failure by the Respondent to comply with any of the terms of this Order shall result in an immediate hearing before the Board. In addition, a proven violation of the 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.

#### **OAB Records Summary**

CPE Status: Registrant is not in compliance. Registrant reported 22 hours of CPE for 2006 (includes 2 hours of ethics); 20 hours of CPE for 2007 (includes 3 hours of ethics); and 12 hours of CPE for 2009 (includes 0 hours of ethics).

Peer Review Status: Not Applicable.

#### **Case No. 1850 – Stephen J. Litwack, Revoked CPA**

This case is a result of a filed complaint that Respondent held himself out as a CPA on a mail insert after Respondent's certificate had been revoked. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$500 and costs and attorney fees in the amount of \$153.75, which must be paid within 30 days of the effective date of this Order. Any failure by the Respondent to comply with any of the terms of this Order shall result in an immediate hearing before the Board. In addition, a proven violation of the 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

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Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

**Case No. 1855 – Regier, Washecheck & Jones, PLLC, CPA**

This case is a result of a referral from the Licensing Coordinator that Respondent Firm failed to notify the Board of a name change within 30 days of its occurrence. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$1,000 and costs and attorney fees in the amount of \$97.50, which must be paid within 30 days of the effective date of this Order. Any failure by the Respondent to comply with any of the terms of this Order shall result in an immediate hearing before the Board. In addition, a proven violation of the 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.

**OAB Records Summary**

CPE Status: Not Applicable  
Peer Review Status: Registrant is in Compliance.

Motion by Ley to accept the Administrative Consent Orders in Case Nos. 1834, 1836, 1850, and 1855. Second by Volturo.

Affirmative Votes: Gray, Ley, Petete, Sanner, Shoemake, St. John and Volturo.

**FILES TO CLOSE:**

**File No. 1540 –CPA**

A complaint was filed alleging the registrant failed to complete an audit in a timely manner. The initial assigned investigator found that the audit was completed later than the due date. The registrant provided extensive documentation outlining the client's internal problems and proof that delay of the audit was due to client actions. An assigned investigator found that there was material non-compliance by the audit client in failing to provide required documentation to the extent that the engagement could not be completed by the date stipulated in the engagement letter. Therefore, the Enforcement Committee recommends the file be closed.

**OAB Records Summary**

CPE Status: Registrant is in compliance. Registrant reported 64 hours of CPE for 2007 (includes 2 hours of ethics); 62 hours of CPE for 2008 (includes 4 hours of ethics); and 44 hours of CPE for 2009 (includes 4 hours of ethics).  
Peer Review Status: In Compliance.

**File No. 1574 –CPA**

A complaint was filed alleging the registrant failed to complete a timely audit, failed to provide the government client with a requested report, and that the registrant was involved in a conspiracy with certain government officials to continue registrant's engagement as auditor with the government entity. The assigned investigator concluded that preparation of the requested report was not within the scope of the registrant's engagement, and that the delays in the audit completion were caused by the client, not the registrant. In addition, the investigator did not find any evidence of a conspiracy among the registrant and government officials. The Enforcement Committee recommends the file be closed.

**OAB Records Summary**

CPE Status: Registrant is in compliance. Registrant reported 32 hours of CPE for 2007 (includes 2 hours of ethics); 56 hours of CPE for 2008 (includes 2 hours of ethics); and 42 hours of CPE for 2009 (includes 2 hours of ethics).

Peer Review Status: In Compliance.

**File No. 1577 –Revoked CPA**

This file was opened as a result of news coverage that the registrant was arrested and charged with the murder of registrant's spouse. The registrant's certificate was revoked administratively for failure to register shortly after the file was opened. The registrant was recently convicted of first-degree murder and sentenced to life without parole. Because the registrant has already been revoked administratively for failure to register and will never be eligible for parole to request reinstatement, the Enforcement Committee recommends the file be closed rather than incur costs for a hearing to revoke for cause. A notation will be placed in ARSYS referring to the facts stated herein should any future activity on the file be instigated.

**File No. 1594 –CPA**

A complaint was filed alleging the registrant failed to return client records and continued to provide services and bill for those services after being told to stop. The assigned investigator found that the records in question had already been provided to the client, and that the client refused to pay for the costs of copying the records again. In addition, the complainant could not provide proof that complainant had been invoiced for services incurred after the registrant had been informed to cease services. The Enforcement Committee recommends the file be closed.

**OAB Records Summary**

CPE Status: Registrant is in compliance. Registrant reported 43 hours of CPE for 2007 (includes 2 hours of ethics); 41 hours of CPE for 2008 (includes 2 hours of ethics); and 40 hours of CPE for 2009 (includes 2 hours of ethics).

Peer Review Status: Not Applicable.

**File No. 1720 –Inactive Candidate**

A complaint was filed alleging embezzlement by the inactive candidate. This individual entered information online in 2008 to qualify as a candidate, but never paid the fee or submitted the required documentation. The Enforcement Committee recommends the file be closed with a note to the inactive candidate's file in Cansys in case this individual reapplies.

**File No. 1767 –Revoked CPA**

This file was opened as a result of a referral by the CPE Coordinator that the registrant failed to file a reporting form in 2009 to report CPE completed for 2008 or claim an exemption to the CPE requirement. The registrant's certificate was automatically revoked on September 1, 2010 for failure to register. A note will be placed in ARSYS enumerating these facts should the individual reapply for reinstatement. The Enforcement Committee recommends the file be closed.

**OAB Records Summary**

CPE Status: Registrant is revoked. Registrant reported 24 hours of CPE for 2006 (includes 2 hours of ethics); 46 hours of CPE for 2007 (includes 2 hours of ethics); and did not file a form to report 2008 CPE.

Peer Review Status: Not Applicable.

**File No. 1779 – Non-registrant Firm**

This file was opened as a result of a referral by the Licensing Coordinator that a CPA/law firm was holding out under the law firm's name on the company website. A cease and desist letter was sent instructing the firm to clearly delineate between the law firm and the CPA firm. The firm has complied; therefore the Enforcement Committee recommends the file be closed.

**File No. 1785 – CPA**

A complaint was filed alleging the registrant failed to provide requested tax reports for an oil/gas company investor. Further research showed that the registrant had no authority to disseminate the information to the investor. The Enforcement Committee recommends the file be closed.

**OAB Records Summary**

CPE Status: Registrant is in compliance. Registrant reported 44 hours of CPE for 2007 (includes 4 hours of ethics); 38 hours of CPE for 2008 (includes 2 hours of ethics); and 45 hours of CPE for 2009 (includes 4 hours of ethics).

Peer Review Status: Not Applicable.

**File No. 1787 – Non-registrant Firm**

A complaint was filed alleging the non-registrant firm was performing audits because a firm letter stated, “I have audited the books...” The firm owner responded that the firm has never performed an audit, but does do compilations, and that the word “audited” was used in error by a young associate. The owner apologized for the mistake and assured the Board that the firm’s staff had been educated on the importance of using the right wording in the future. The Enforcement Committee recommends that the file be closed.

**File No. 1792 – CPA Firm**

This file was opened as a result of a referral by the Licensing Coordinator that the registrant firm employed a CPA working without a permit after that employee failed to file a timely reciprocal application. The firm’s response letter was very apologetic in tone and set out new steps the firm will take to avoid future violation. Staff cannot find any evidence of past violations by this firm; therefore, the Enforcement Committee recommends the file be closed with a letter sent to the firm stating any future violations will not be dismissed.

**OAB Records Summary**

CPE Status: Not Applicable  
Peer Review Status: Registrant is in Compliance.

**File No. 1794 – CPA (cross reference File No. 1795)**

This file was opened as a result of a referral by the Licensing Coordinator that the registrant failed to file an application for a reciprocal license within the required 120 day time period. It appears that there may have been misinformation given by staff concerning registrant’s ability to apply for Oklahoma certification via NASBA credential net. Therefore, the Enforcement Committee recommends the file be closed.

**OAB Records Summary**

CPE Status: Certified in 2010 – No CPE required yet.  
Peer Review Status: Not Applicable.

**File No. 1795 – CPA Firm (cross reference File No. 1794)**

This file was opened as a result of a referral by the Licensing Coordinator that the registrant firm employed a CPA working without a permit after that employee failed to file a timely reciprocal application. Since it appears that the employee may have been given misinformation concerning the ability to apply for Oklahoma certification via NASBA credential net, the Enforcement Committee recommends the file be closed.

**OAB Records Summary**

CPE Status: Not Applicable  
Peer Review Status: Registrant is in Compliance.

Chair Gray expressed concern regarding the recommendation to close File Nos. 1767, 1792, 1794, and 1795. She indicated that with regard to File No. 1767, the OAB's website would only reflect that the certificate had been administratively revoked and there would be no indication of the CPE issues. Member Ley stated that the individual is living out of state and obtaining service has been an issue. The individual does not have a permit to practice; therefore, due to the cost incurred the Enforcement Committee did not recommend that additional time and money be spent to revoke for cause when the individual is already revoked. Member Ley added that if the individual had been an Oklahoma resident with a permit to practice, the Enforcement Committee would have had a different recommendation in the matter. The protection of Oklahoma citizens did not seem to be affected. Chair Gray believed that the Board has a responsibility to the surrounding states to ensure that records on former registrants are accurate. There was discussion regarding information other jurisdictions would request and be provided should the individual apply for a reciprocal certificate. It was discussed that in order to obtain a reciprocal certificate in another jurisdiction, the individual would have to be reinstated in Oklahoma and have a permit to practice.

Chair Gray stated that with regard to File Nos. 1792, 1794 and 1795, her concern is whether or not the actions are consistent with past actions on similar matters. Member Ley stated the Enforcement Committee takes consistency in the application of the rules and law very seriously. With regard to File 1794, there are extenuating circumstances. The Enforcement Committee felt the individual had been given inaccurate information from staff. It appears the person made an excellent effort to comply and has incurred expenses for additional education. Member Ley did not believe that the recommended action is inconsistent with previous cases that have been closed. With regard to File 1792 and 1795, Member Ley stated the Enforcement Committee takes very seriously the responsibility of a firm to monitor the registration of its licensed CPAs. It has been the historic practice of the Enforcement Committee to not bring cases forward for the first instance of such a failure if the firms have implemented appropriate internal controls. Additionally, File 1795 is related to File 1794. The Committee felt that if the registrant is not penalized, the firm should fall under the same umbrella.

With regard to File 1787, Chair Gray inquired as to how a non registrant firm can perform compilations. Member Ley indicated that a non registrant firm is allowed to use the same basic standard report for a compilation so long as they do not use any reference to the Statements on Standards for Accounting and Review Services (SSARS) or the AICPA.

Motion by Ley to close File Nos. 1540, 1574, 1577, 1594, 1720, 1767, 1779, 1785, 1787, 1792, 1794 and 1795.  
Second by Volturo.

Affirmative Votes: Gray, Ley, Petete, Sanner, Shoemake, St. John, and Volturo. Recused: Shoemake on File Nos. 1794 and 1795 only.

### **Files to be assigned to the Administrative Law Judge:**

Subchapter 10:15-37-6(e) of the Oklahoma Administrative Code provides "Hearings will be conducted by one (1) of the following methods, **as determined by the Board** (emphasis added): (1) By the Board; (2) By any member of the Board or a designee of the Board acting as a hearing examiner or Administrative Law Judge; or (3) By an attorney licensed to practice law in this state appointed by the Board to act as a hearing examiner or Administrative Law Judge."

The Enforcement Committee recommends the following files be heard before the Administrative Law Judge unless settled prior to the hearing:

1621  
1743

Motion by Ley that File Nos. 1621 and 1743 be assigned to the Administrative Law Judge unless settled prior to the hearing. Second by Volturo.

Affirmative Votes: Gray, Ley, Petete, Sanner, Shoemake, St. John, and Volturo.

**Agenda Item #8 - Discussion and possible action on report from the Personnel Committee:** Member Volturo addressed this item. He updated the Board on the status of the issuance of an RFP for an Executive Search Firm. It is expected that the RFP will be issued in the next few days. Member Volturo advised the Board that there was prior discussion about a short close on the RFP; however, the Department of Central Services (DCS) Contracting Officer has now indicated that this type of RFP cannot be issued with a short close. Due to the procedures required by DCS, it is now anticipated that the RFP will close in late December, and the Personnel Committee will not be able to make a recommendation to the Board until the January 2011 Board meeting. The firm selected would have four weeks in order to make recommendations with regard to finalists at the February 2011 meeting.

Member Volturo indicated that in accordance with action taken at the last Board meeting, the Committee will try to speed the process by placing ads for the Executive Director position. A copy of the proposed ad was reviewed by the Board. It was noted that the ad directs that resumes be submitted to the Office of Personnel Management rather than having them come into the Board office.

The cost for placing the ad in *The Oklahoman* and in the *Tulsa World* was discussed. It was discussed that in addition to the print version, *The Oklahoman* would have the ad posted online for ten days, and for an additional \$10.00 the *Tulsa World* would post it online for 30 days.

Motion by Volturo to approve the ad for the Executive Director position as presented; that the ad be placed in the next two Sunday editions of *The Oklahoman* at an approximate cost of \$2,393.20 and in the next two Sunday editions of the *Tulsa World* at an approximate cost of \$633.84; that the additional \$10.00 fee be paid for the 30 day online posting in the *Tulsa World*; that the ad be placed in the next two publications of *The Black Chronicle*; that the ad be posted on the OAB and OSCPA websites, and if possible that it be posted on the NASBA website. Second by Petete.

Affirmative Votes: Gray, Ley, Petete, Sanner, Shoemake, St. John, and Volturo.

**Agenda Item #12 – Discussion and possible action on report from the Legislative Committee:** Chair Gray addressed this item. She stated that there is nothing to report at this time, but the Committee will be reviewing the draft of legislation being proposed by the OSCPA so that a recommendation can be made to the Board.

**Agenda Item #9 - Discussion and possible action on Report from the Rules Committee to include draft of recommended amendments to the Oklahoma Administrative Code and rule making timeline:** Member Petete addressed this item. She commended Board staff for getting the information together as far as timelines for rules promulgation and suggested rule changes. Member Petete reported that in light of guidance from the Legislature and the fact the suggested rule changes are not of an emergency nature, the Rules Committee recommends that the Board does not promulgate any new rules or amend any current rules at this time.

**Agenda Item #10 - Discussion and possible action on report from Audit and Budget Committee to include the following items which were deferred from the October meeting: a) Discussion and possible action on FY2012 Budget Request, and b) Discussion and possible action on Strategic Plan:** Member Sanner addressed this item. He requested that the discussion and possible action on the FY 2012 Budget Request again be deferred until the next Board meeting. He noted that the Committee has received the draft of the budget submittal, and the Interim Executive Director has been asked to provide additional information so that the Committee can be in a position to make a recommendation.

Member Sanner reviewed with the Board the recommended changes to the Strategic Plan. Interim Executive Director Prieto Johns noted that some of the initiatives identified when work first began on the development of the plan have now been achieved and are therefore not reflected in the plan. One such initiative was the hiring of an Enforcement Coordinator.

Member Volturo inquired as to whether the OAB is required by the State to have this plan. Interim Executive Director Prieto Johns responded affirmatively. She noted that the Strategic Plan is a five year plan that has to be filed with the Budget Request Program



every other year. The initial requirement for the filing of a Strategic Plan began five or six years ago.

Member Ley noted that the plan includes budget goals and inquired as to whether the budgeted amounts shown in the plan are supposed to equal the actual budget. Interim Executive Director Prieto Johns responded in the negative. Member Ley asked if specific dollar amounts budgeted for the key performance measures (KPM) have to be included in the strategic plan. Interim Executive Director Prieto Johns responded that she did not think it is a requirement. Chair Gray asked Member Sanner if he has looked at these budgeted amounts. Member Sanner responded affirmatively and added that it was with the understanding that that they are estimates of future expenditures. Chair Gray suggested that a notation be included in the strategic plan indicating that the budgeted amounts shown do not necessarily include all costs actually budgeted.

Motion by Sanner to approve the Strategic Plan subject to the changes indicated. Second by Shoemake.

Affirmative Votes: Gray, Ley, Petete, Sanner, Shoemake, St. John, and Volturo.

**Agenda Item #11 - Discussion and possible action regarding registration of the firm, Cook & Associates Certified Public Accountants, PLLC [as it pertains to OAC 10:15-39-8.1. (c) (7)]:** Interim Executive Director Prieto Johns addressed this item. She noted that pursuant to Oklahoma Administrative Code (OAC) 10:15-39-8.1 a firm that initially registers with the Board after July 1, 2010, is precluded from having a designation such as "and company," "company," "associates", etc. in the firm name unless there are at least two employed registrants involved in the practice. She reported that Licensing Coordinator Linda Ruckman contacted Mr. Cook, and he related that there are no other CPAs currently involved in the firm. He intends to hire independent contractors; however, OAC 10:15-39-8.1(c)(7) states that "independent contractors are not considered employees under this subsection."

Chair Gray noted that the Interim Executive Director does not have the authority to deny the application, so the Board must take it under advisement.

Motion by St. John to deny the initial firm registration of Cook & Associates Certified Public Accountants, PLLC, pursuant to the provisions of OAC 10:15-39-8.1. Second by Sanner.

Affirmative Votes: Gray, Ley, Petete, Sanner, Shoemake, St. John, and Volturo.

**Agenda Item #13 - Discussion and possible action on Reciprocal Applications and Reinstatement Application delayed in processing due to enforcement issues:** Chair Gray addressed this item. She noted that case studies regarding these applications were presented at the last Board meeting. At the request of Assistant Attorney General Crittenden, staff was asked to include the applicable statutes and administrative rules for each case.

Chair Gray stated that in Cases 1 and 2, the individuals applied for a reciprocal application and an enforcement issue was identified. There was discussion regarding the issues that would occur if the effective date of the reciprocal certificate is the date the acceptable application was received in the Board office versus the date of Board approval (i.e. registration fees and permit fees due for periods prior to the applicant being notified their application was approved, CPE, etc.).

Chair Gray noted that Assistant Attorney General Crittenden's recommendation was that the Board follow the statutes and the Board's rules; therefore, she did not see how the fees and CPE requirement could be waived.

The question was raised as to whether or not the individuals were holding out at the time they submitted their applications. Licensing Coordinator Linda Ruckman indicated that both individuals were working for public accounting firms at the time of their application. During a telephone conversation with one of the individuals, he indicated that the firm was not allowing him to hold out, and that the firm was keeping him in a back room and only allowing him to perform routine data entry. Member Ley stated for the record that it has been the Board's position that if an individual works for a CPA firm, regardless of whether they sit in the back room or the front desk, if they have a CPA license they are considered to be practicing public accounting.

Chair Gray noted that pursuant to OAC 10:15-23-1(b)(3) the Board is permitted to consider a reduction or waiver of registration fees if an individual submits a written request.

Motion by Volturo that the reciprocal applications be approved with the effective date of the certificates for the individuals in Case 1 and Case 2 being the date the acceptable application was received by the Board as practice has always been, that the individuals be assessed registration and permit fees due from the effective date of the certificates to present but that no late fees be assessed, and that the individuals be advised that they will need to report CPE for each of the annual registrations. Second by Shoemake.

Affirmative Votes: Gray, Ley, Petete, Sanner, Shoemake, St. John, and Volturo.

Chair Gray noted that with regard to Case No. 3, the individual has contacted Board staff. Licensing Coordinator Linda Ruckman indicated that the individual called to inquire as to the status of his application. The individual was advised that the application had been approved, but that there were issues the Board was trying to work through as far registration fees, permit fees, and CPE reporting due from the date the application was submitted. The individual stated that he would pay any required fees and that he has already completed the required CPE.

Motion by Petete that the reinstatement application of the Individual in Case No. 3 be approved with an effective date of October 6, 2008, that the individual be assessed registration and permit fees due from the effective date of the reinstatement to present but that no late fees be assessed, and that the individual be required to report CPE for each of the annual registrations.

Affirmative Votes: Gray, Ley, Petete, Sanner, Shoemake, St. John, and Volturo.

**Agenda Item #14 - Discussion and possible action on requirement for reciprocal and reinstatement applications to bear the date the application was filed with the Board pursuant to Board Policy 2004-01:** Chair Gray requested that Licensing Coordinator Linda Ruckman explain the proposed changes to the policy. (Appendix II) Ms. Linda Ruckman stated that based on discussion at last month's Board meeting the proposed changes are primarily the updating of verbiage. There is no change as far as effective dates of reciprocal certificates and reinstatement applications. Under the proposed policy, the effective date for reciprocal certificates and reinstatements would be the date the acceptable application was received in the Board office. Once the applications are approved, any applicable permits issued would bear that same date as the effective date of the permit. Firm registrations, firm reinstatements, and individual reinstatements would be handled the same way. The only applications that would be handled differently are initial applications for certification, which are not addressed in this policy. For initial applications for certification, the certificate has always been effective the date of Board approval, and that practice would not change.

Ms. Ruckman noted that although there is no change in the policy regarding effective dates, there will be a change in practice because past practice has not been consistent with the policy. She also noted that in the past only an application fee is submitted with a reciprocal application. Pursuant to the Board's rules, all fees are to be submitted with the application; therefore, the application form will need to be amended to require that payment of the application fee, registration fee, and permit fee, if applicable, be submitted with the application.

Motion by St. John to approve the proposed amendments to Policy 2004-1. Second by Ley.

Affirmative Votes: Gray, Ley, Petete, Sanner, Shoemake, St. John, and Volturo.

**Agenda Item #15 - Discussion and possible action on proposed Board meeting schedule for calendar year 2011:** Chair Gray addressed this item. She presented possible amendments to the proposed meeting schedule. There was discussion regarding potential conflicts Board members might have with the proposed schedule.

Motion by Petete to approve the following schedule for Regular Board meetings in calendar year 2011: January 21, February 18, March 18, April 21, May 20, June 17, July 15, August 19, September 30, November 10, and December 16.  
Second by St. John.

Affirmative Votes: Gray, Ley, Petete, Sanner, St. John, and Volturo. Absent: Shoemake.

Note: Member Shoemake left the meeting during the discussion on this agenda item, at approximately 12:05 p.m.

**Agenda Item #17 – New Business:** There was no new business discussed.

**Agenda Item #18 - Interim Executive Director's Report:** Interim Executive Director Prieto Johns reported on the following:

- RFP for Enterprise Software – As of November 12, 2010, the Office of State Finance (OSF) contract for the statewide Enterprise Software System for licensing agencies and boards had not yet been awarded. However, on November 1<sup>st</sup>, the OSF Deputy Director of the Information Services Division (ISD), Mr. Joe Fleckinger, advised OAB staff that the contract would be awarded by the end of November.
- Imaging Project – On November 1<sup>st</sup>, Mr. Joe Fleckinger met with OAB staff to relate that the IT plans submitted by the OAB would not be approved and that some of the services in the BIS Statement of Work and Service Agreement approved by the Board could instead be obtained at a lesser cost to the OAB through shared state services as provided by OSF. The OAB has requested a Statement of Work from OSF and once obtained, will submit a revised IT plan to OSF for approval.
- OAB Personnel Handbook - The OAB Personnel Handbook with staff comments was submitted to the Personnel Committee for review.
- Strategic Plan & Budget Request Program – A revised Strategic Plan and the completed Budget Request Program was submitted to the Audit and Budget Committee for their review.
- Updates – A question was raised at the October meeting as to whether or not the OAB Destruction Schedule was being followed. A request had already been submitted to the Department of Libraries to destroy documents that were eligible to be destroyed in accordance with our schedule, and those documents have been destroyed. We continue to move forward to ensure the destruction schedule is followed.

Chair Gray asked if the current destruction policy has been approved by the Board. Interim Executive Director Prieto Johns stated that her understanding is that historically

the destruction policy had not been approved by the Board but was approved administratively. Chair Gray asked that staff research this matter to determine if the Board has approved a destruction policy. She stated that any changes to the policy need to be presented to the Board for approval.

- Expenditures made by the Interim Executive Director with approval of the Chair between \$2,500 and \$10,000 since the preceding Board meeting:
  - Standley Systems, LLC (Quarterly charges SAVIN copier JUL-SEP) - \$2,879.21
  - E. Daniel Powers, CPA - \$8,062.50
  - Calvert Law Firm - \$4,094.66

**Agenda Item #19a - Chair's Announcements:** Chair Gray noted that it is expected that a number of hearings will be held during the December Board meeting. She asked that staff take the necessary steps to ensure there will be adequate seating for visitors.

It was announced that the Board will be hosting a Christmas luncheon for Board staff at noon on December 17 at the Oklahoma City Country Club. Chair Gray noted that former Board Member Carlos Johnson is also being invited to attend.

Chair Gray stated that she has visited with CPE Coordinator Barbara Walker. It appears that there is real confusion about the 120 hour rolling three-year CPE requirement. There is a significant number of registrants out of compliance. Staff has been encouraged to work with these registrants and to try to bring as many into compliance as possible in an attempt to avoid a huge number of enforcement referrals. Chair Gray requested that an explanation of the rolling three-year CPE requirement be placed on the website.

It was announced that DCS wants to make sure the Board is aware that there should be no contact with potential vendors until after the RFP for an Executive Search Firm closes and is awarded.

**Agenda Item #19b – Announce date and location of the next meeting:** It was noted that the next meeting is currently scheduled to be held on December 17, 2010, at the OAB Board Room, 201 N.W. 63<sup>rd</sup> Street, Suite 210, Oklahoma City, OK 73116.

**Agenda Item #16 - Proposed Executive Session pursuant to Title 25 O.S. Supp. 2006, Section 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: a) Executive Director, b) Interim Executive Director, c) Deputy Director, d) Licensing Coordinator, e) Examination Coordinator, f) CPE Coordinator, g) Assistant CPE Coordinator, h) Peer Review Coordinator, i) Records Coordinator, j) Accountant II, and k) Enforcement Coordinator:**

Interim Executive Director Prieto Johns advised the Board that she had a personnel issue to discuss which might best be discussed in Executive Session.

Motion by Volturo that the Board go into Executive Session.  
Second by Sanner.

Affirmative Votes: Gray, Ley, Petete, Sanner, St. John, and Volturo. Absent: Shoemake.

The Board entered into Executive Session at approximately 1:09 p.m.

Motion by Petete to come out of Executive Session. Second by Sanner.

Affirmative Votes: Gray, Ley, Petete, Sanner, St. John, and Volturo. Absent: Shoemake.

The Board came out of Executive Session at approximately 1:57 p.m. No votes were taken during the Executive Session.

Interim Executive Director Prieto Johns stated that during the Executive Session she expressed her appreciation and admiration for the work the Board members do and how well they do it. She indicated she feels the same about the staff and that it has been a privilege to work with each staff member. She indicated that she has submitted her application for the Executive Director position. The Board is going to make sure they leave no stone unturned to ensure they find the right person for the position. The Board takes their responsibilities very seriously and will perform the due diligence needed.

Interim Executive Director Prieto Johns announced that she has been offered a position with another state agency. Given that she does not know what will happen in the future, she feels it is best for her and her family that she accept this new position.

Chair Gray noted that Interim Executive Director Prieto Johns has offered her resignation effective December 6, and the Board is reluctantly accepting that. The Board understands her reasons for choosing to make a job change and has expressed its gratitude to her. Chair Gray stated that the Board is aware that she has worked long, tedious hours, and the Board appreciates her efforts.

Chair Gray announced that a special Board meeting will be held on Tuesday, November 30, during which the Board will discuss the manner in which the OAB will go forward until a permanent Executive Director is hired. Chair Gray added that the application submitted by the Interim Executive Director will be considered along with every other application.

Chair Gray stated that the Board entered into a contract with Jim Farris to perform an evaluation process. Interim Executive Director Prieto Johns has requested that the Board continue with the evaluation process, but it may not be prudent to do so. Chair Gray felt confident that if the Board chooses to discontinue the evaluation process, Mr. Farris would be agreeable to termination of the contract with payment of services rendered.



**APPENDIX I**

**CERTIFICATES SURRENDERED BY REGISTRANTS:**

**CPAs:**

**Surrendering CPA Certificate Due To The New CPE Requirements:** None

**Coming into Oklahoma to practice under Mobility:** None

**No Longer Practicing in Oklahoma:** None

**No Longer Residing in Oklahoma:**

Thomas H. Ledbetter      Certificate No. 11694-R      Issued Jan. 30, 1992

**Retired:** None

**PAs:**      None

**Retired:** None

**DECEASED REGISTRANTS:**

**CPAs:**

Randy V. Cook      Certificate No. 9905      Issued July 28, 1988

**PAs:**

None

**DISSOLVED FIRMS:**

**PA Partnerships:** None

**CPA Partnerships:** None

**PA Corporations:** None

**CPA Corporations:**

Stockton and Stockton, Inc.

**PA Limited Liability Companies:** None

**CPA Limited Liability Companies:** None



**PA Limited Liability Partnerships:** None

**CPA Limited Liability Partnerships:** None

**INDIVIDUALS AUTOMATICALLY REVOKED ON October 23, 2010:**

**As a result of non-compliance with 68 O.S. § 238.1 and 59 O.S. § 15.14:**

**CPAs:**

<b><u>Certificate No.</u></b>	<b><u>Name</u></b>
10870	Celestean Barnes
14650	Waihei Dora Cheung

**INDIVIDUALS AUTOMATICALLY REVOKED ON November 1, 2010:**

**As a result of non-compliance with 68 O.S. § 238.1 and 59 O.S. § 15.14:**

**CPAs:**

<b><u>Certificate No.</u></b>	<b><u>Name</u></b>
5936	Charlcie Evelyn Farley

**APPLICATIONS APPROVED:** The OAB took official notice of the following experience verification applications which have been approved by the Interim Executive Director:

Ryan K. Askew  
 Jeffrey Michael Hays  
 Jay Vernon Jones  
 Laura Lynn Pearsall  
 Sarah Ashley Tintera  
 Mei Lin Yang  
 Christopher Thomas Zach

**APPLICATIONS AND REGISTRATIONS APPROVED:**

The OAB approved the actions taken by the Interim Executive Director on the following applications and registrations filed since the previous meeting

**APPLICATIONS FOR CERTIFICATION (Successful Candidates):**

16918	Elena Chitsey
16931	Matthew Kemp Warne
16937	Jonathan David Johnsen

5751.

16938	Timothy Eric Roe
16940	Kelsey Renee Bastings
16942	Kyle Charles Jackson
16944	Rabecca Sande
16945	Jasmin Natascha Ruyle
16951	Trent Joseph Pettus
16952	Allison Renee Reynolds
16953	Shelly Denise Polakow
16955	Kristen Michelle Bruce
16956	Ryan Keith Askew
16960	Jeffrey Michael Hays
16963	Laura Lynn Pearsall

**APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:**

None

**APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:**

12791	Benjamin D. Scott
13097	Lisa R. Collier
13454	Andrew Call Bell

**INITIAL FIRM REGISTRATIONS OF SOLE PROPRIETORSHIPS UNDER SECTION 15.15:**

None

**INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:**

Stockton and Perdue, CPA's, PC

**INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS:**

None

**INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:**

Debi Rodriguez-Florence CPA, P.L.L.C.  
Kay Ray CPA PLLC  
Mader Tschacher Peterson & Co., LLC (Wyoming)

**REINSTATEMENT OF CPA PROFESSIONAL LIMITED LIABILITY COMPANIES:**

None

**REINSTATEMENT OF CPA PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS:**

None

**REINSTATEMENT OF CPA PROFESSIONAL CORPORATIONS:**

None

**REINSTATEMENT OF PA PROFESSIONAL CORPORATION:**

None

## Appendix II

### Policy for Consistency in the Dating of Permits, Certificates, Licenses, and Approvals

- Rule 10:15-25-2(a) provides that a permit is to "bear a date of issue based on the date the acceptable application for a permit is received in the Board office." An "acceptable application" is a completed application form and all documentation required to determine qualification.
- Applications for reciprocity and reinstatement are processed by the Licensing Coordinator and then forwarded to the Executive Director or designee for review and approval. Upon approval by the Executive Director or designee, these applications are placed on a Registration Activity List presented to the Board for review at its next scheduled meeting at which time the Board may vote to approve the actions taken by the Executive Director or designee.
- Upon Board approval of the actions taken by the Executive Director or designee, the reciprocal certificates will bear the date the "acceptable application" was received in the Board office. The applicant is not notified of approval nor is the certificate issued until after the Board meeting. If the reciprocal application includes an application for a permit, the permit will be issued after the Board meeting and will also bear the date the "acceptable application" was received in the Board office.
- Upon Board approval, the effective date of a reinstatement (individual or firm) will be the date the "acceptable application" was received in the Board office. The applicant is not notified of approval until after the Board meeting. If the reinstatement application includes an application for a permit, the permit will be issued after the Board meeting and will also bear the date the "acceptable application" was received in the Board office.
- Initial firm applications are processed by the Licensing Coordinator and then forwarded to the Executive Director or designee for review and approval. Upon approval by the Executive Director or designee, these applications are placed upon a Registration Activity List presented to the Board for review at its next scheduled meeting. The firm's permit will bear the date on which the "acceptable initial firm application" was received in the Board office; and, the OAB's database will reflect that date as the firm registration approval date. The firm is not notified of approval or issued a permit until after the Board meeting.
- Administrative Processing of applications will follow the following timelines:
  - Application to be reviewed for completeness by Licensing Coordinator.
  - If application is incomplete, application to be returned to applicant or notification of deficiencies to be sent to applicant within five business days of receipt by the Licensing Coordinator.

- If application is complete, or once all deficiencies are corrected, application to be processed and submitted to the Executive Director or designee within five business days of receipt by Licensing Coordinator.
- Application to be reviewed and approved or disapproved within five business days of receipt by Executive Director or designee.

5755.

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