

OKLAHOMA ACCOUNTANCY BOARD
MINUTES OF MEETING AND HEARING

August 21, 2009

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, August 21, 2009 in the Board Room of the Water Resources Board at 3800 N. Classen, Oklahoma City, Oklahoma. A recording of the meeting is on file in the OAB office. Members present at the meeting:

Carlos Johnson, CPA, Chair
Wade Biswell, CPA, Vice Chair
Janice L. Gray, CPA, Secretary
Tom Volturo, Representing the Public, Member
Vicky Petete, CPA, Member
Barbara Ley, CPA, Member
E.B. St. John, PA, Member

Also in attendance at the meeting: Staff: Edith Steele, Executive Director; Nicole Prieto Johns, Deputy Director; Matthew Sinclair, Gloria Finch and Barbara Walker, Board staff members. Guests: Daryl Hill and Jeff Frable, CPA, representing the Oklahoma Society of Certified Public Accountants (OSCPA); Dean Taylor representing the Oklahoma Society of Accountants (OSA); Assistant Attorney General John Crittenden. Randall Calvert, Special Prosecutor for the OAB, was present for relevant segments of the meeting.

Agenda Item #1a -- Call To Order: At 8:38 a.m. Chair Johnson called the meeting to order.

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

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

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

Agenda Item #2 – Announcement of Visitors: Deputy Director Prieto Johns read the names of the visitors present.

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Agenda Item #3 – Public Comment Period: Deputy 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 June 26, 2009 OAB Meeting [Deferred from the July meeting]; (2) Approve the minutes of the July 24, 2009 OAB Meeting; (3) Take official notice of the OAB's Statement of Receipts and Disbursements for the Month Ended July 31, 2009; (4) Take official notice of the experience verifications which have been approved by the Deputy Director (Appendix 1); and (5) Approve the actions taken by the Deputy Director on applications and registrations filed since the previous meeting. (Appendix 1)

Discussion followed regarding delegation of responsibilities held by the Executive Director to the Deputy Director as reflected on the consent agenda items. Assistant Attorney General John Crittenden advised that the Executive Director remains responsible for actions taken as prescribe by the Board's rules and state statute, but she may administratively delegate duties to the Deputy Director subject to review and supervision of the Board. There was further discussion regarding the July Statement of Receipts and Disbursements. Chair Johnson requested that in future the statement include a note regarding any known outstanding encumbrances. The Board requested that in future a single page showing any experience verifications approved or actions taken on applications and registrations that occur between the time the meeting agenda is distributed and the date the meeting takes place be distributed at the Board meeting.

Volturo moved to approve the Consent Agenda; Biswell second.

Affirmative votes: St. John, Volturo, Petete, Biswell, Johnson, Gray and Ley. Recused: Gray, for the June minutes in their entirety, Biswell for the June minutes Items 8-19 only.

Case No. 1737 – Hearing in the Matter of Gibson & Company, PC, Firm No. 11857: This matter came on for hearing at 9:12 a.m. The members of the Oklahoma Accountancy Board present were seated on the hearing panel.

Assistant Attorney General John Crittenden represented the Board. Respondent was present but was not represented by counsel. Respondent testified on his own behalf.

Special Prosecutor Randall Calvert represented the State. Executive Director Edith Steele testified on behalf of the State.

The purpose of the hearing was to consider the Administrative Law Judge's recommendations that: (1) Respondent should be assessed a fine of \$1,000 for

each violation of 10:15-39-8(b) of the Board's Rules, for a total fine of \$2,000; (2) Respondent should be assessed a fine of \$2,500 for holding out and/or practicing public accounting without a valid permit; (3) Respondent should be assessed all costs in this matter, including but not limited to attorney fees, investigation costs, hearing officer costs, renting of special facilities, and court reporter costs; (4) Respondent should be required to pay all fines and costs within thirty (30) days from the effective date of the final order; (5) These Findings of Fact, Conclusions of Law and Recommendations should be considered at the next available Board meeting; and (6) A copy of this Consent Order should be on file in the Board's offices and should 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 and in the Board's Bulletin, and as otherwise deemed appropriate by the Board.

Gray moved to hold the case for Executive Session;
Petete second.

Affirmative votes: St. John, Petete, Gray, Biswell,
Johnson, Ley and Volturo.

Member Volturo left the meeting at 10:25 a.m.

Case No. 1716 – Hearing in the Matter of Kimberly Ann Roberts, CPA Certificate No. 8038: This matter came on for hearing at 10:25 a.m. All the members of the Oklahoma Accountancy Board, except member Volturo, were present and were seated on the hearing panel.

Member Volturo returned to the meeting at 10:26 a.m.

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

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

The purpose of the hearing was to consider the Administrative Law Judge's recommendations that: (1) Respondent's certificate should be revoked for violating Section 15.35(C) of the Act and Section 10:15-30-5(a) and (b) of the Board's Rules; (2) Should Respondent apply for reinstatement, Respondent must meet her burden of proof at a show cause hearing, and have 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; (3) Respondent should be assessed a fine of \$2,500 for failing to complete continuing professional education and failure to furnish evidence of CPE taken for 2006, or failure to provide evidence that Respondent was exempt, in violation of Section 15.35(C) of the Oklahoma Accountancy Act and Section 10:15-30-5(a) and (b) of the Board's Rules;

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(4) Respondent should be assessed a fine of \$1,000 for each offense of not timely responding to the Board in violation of Section 10:15-39-8(b) of the Board's Rules, for a total fine of \$2,000; (5) Respondent should be assessed all costs of this matter, including but not limited to attorney fees, investigation costs, hearing officer costs, renting of special facilities costs, and court reporter costs; (6) Respondent should be required to pay all fines and costs within thirty (30) days from the effective date of the final order; (7) These Findings of Fact, Conclusions of Law and Recommendations should be considered at the next available Board meeting; (8) A copy of the Board Order should be on file in the Board's offices and should 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 and in the Board's Bulletin, and as otherwise deemed appropriate by the Board.

At the recommendation of Special Prosecutor, Chair Johnson recognized and accepted the Administrative Law Judge's Findings of Fact and Conclusions of Law.

Gray moved the Respondent's certificate should be revoked for violating Section 15.35(C) of the Act, and Section 10:15-30-5(a) and (b) of the Board's Rules; Respondent should be assessed a fine of \$2,500 for failing to complete the continuing professional education and failure to furnish evidence of CPE taken for 2006 or to provide evidence that Respondent was exempt, in violation of Section 15.35(C); Respondent should be assessed a fine of \$1,000 for each offense of not timely responding to the Board in violation of Section 10:15-39-8(b) of the Board's Rules, for a total fine of \$2,000; should Respondent apply for reinstatement, Respondent must meet her burden of proof at a show cause hearing, and have 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; and pay all fines and costs in this hearing; costs are to be assessed in the total amount of \$2,161.36; Biswell second.

Affirmative votes: St. John, Petete, Gray, Biswell, Johnson, Ley, and Volturo.

Vice Chair Biswell asked if the Missouri Board would be notified of the revocation. Chair Johnson confirmed that according to standard procedure, the individual would be notified, the firm would be notified and the Missouri Board would also be notified.

The proceedings and the individual votes of the members were conducted in open session. The evidence is contained in Docket File No. 1716.

Case No. 1722 – Hearing in the Matter of Dennis Wayne Clark, CPA Certificate No. 11976 - Cancelled: This matter came on for hearing at 10:33 a.m. The members of the Oklahoma Accountancy Board were present and were seated on the hearing panel.

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

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

The purpose of the hearing was to consider the Administrative Law Judge's recommendations that: (1) Respondent should be assessed a fine of \$1,000 for not timely responding to the Board in violation of Section 10:15-39-8(b) of the Board's Rules; (2) Respondent should be assessed all costs of this matter, including but not limited to attorney fees, investigation costs, hearing officer costs, renting of special facilities costs, and court reporter costs; (3) Respondent should be required to pay all fines and costs within thirty (30) days from the effective date of the final order; (4) These Findings of Fact, Conclusions of Law and Recommendations should be considered at the next available Board meeting; (5) A copy of the Board Order should be on file in the Board's offices and should 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 and in the Board's Bulletin, and as otherwise deemed appropriate by the Board.

At the recommendation of Special Prosecutor, Chair Johnson recognized and accepted the Administrative Law Judge's Findings of Fact and Conclusions of Law.

In response to a call for questions from the Board made by Chair Johnson, Member Gray inquired as to why the case had come before the Board after the Respondent had already surrendered the certificate. Chair Johnson explained that once the file is opened, the surrendering of the certificate does not preclude the Board from completing the case and it has been the practice of the Board to do so. Assistant Attorney General Crittenden related that this practice allows the Board to establish a determination of wrongdoing in the case.

Volturo moved that the Board accept the Administrative Law Judge's Findings of Fact, Conclusions of Law and Recommendations and that the Respondent should be assessed a fine of \$1,000 for violation of Section 10:15-39-8(b) of the Board's Rules; and that Respondent should be assessed all costs in the total amount of \$1,836.29; Petete second.

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Affirmative votes: St. John, Petete, Gray, Biswell, Johnson, Ley, and Volturo.

The proceedings and the individual votes of the members were conducted in open session. The evidence is contained in Docket File No. 1722.

Case No. 1749 – Hearing in the Matter of Michael D. Toner, CPA Certificate No. 13018: This matter came on for hearing at 10:42 p.m. The members of the Oklahoma Accountancy Board were present and were seated on the hearing panel.

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

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

The purpose of the hearing was to consider the Administrative Law Judge's recommendations that: (1) Respondent's certificate should be revoked for violating Section 15.35(C) of the Act and Section 10:15-30-5(a) of the Board's Rules; (2) Should Respondent apply for reinstatement, Respondent must meet his burden of proof at a show cause hearing, and have 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; (3) Respondent should be assessed a fine of \$2,500 for failing to complete continuing professional education for 2006 in violation of Section 15.35(C) of the Oklahoma Accountancy Act, and Section 10:15-30-5(a) of the Board's Rules; (4) Respondent should be assessed all costs of this matter, including but not limited to attorney fees, investigation costs, hearing officer costs, renting of special facilities costs, and court reporter costs; (5) Respondent should be required to pay all fines and costs within thirty (30) days from the effective date of the final order; (6) These Findings of Fact, Conclusions of Law and Recommendations should be considered at the next available Board meeting; (7) A copy of the Board Order should be on file in the Board's offices and should 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 and in the Board's Bulletin, and as otherwise deemed appropriate by the Board.

At the recommendation of Special Prosecutor, Chair Johnson recognized and accepted the Administrative Law Judge's Findings of Fact and Conclusions of Law.

Ley moved to hold the case for Executive Session; Petete second.

Affirmative votes: St. John, Petete, Gray, Biswell, Johnson, Ley and Volturo.

Case No. 1753 – Hearing in the Matter of Suzette Trigalet, CPA Certificate No. 4526 - Revoked: This matter came on for hearing at 10:58 a.m. The members of the Oklahoma Accountancy Board were present and were seated on the hearing panel.

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

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

The purpose of the hearing was to consider the Administrative Law Judge's recommendations that: (1) Respondent's certificate should be revoked for violating Section 15.35(C) of the Act, and Section 10:15-30-5(a) and (b) the Board's Rules; (2) Should Respondent apply for reinstatement, Respondent must meet her burden of proof at a show cause hearing, and have 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; (3) Respondent should be assessed a fine of \$2,500 for failing to complete continuing professional education, and failure to furnish evidence of CPE taken for 2006, or failure to provide evidence that Respondent was exempt, in violation of Section 15.35(C) of the Oklahoma Accountancy Act and Section 10:15-30-5(a) and (b) of the Board's Rules; (4) Respondent should be assessed a fine of \$1,000 for each offense of not timely responding to the Board in violation of Section 10:15-39-8(b) of the Board's Rules, for a total fine of \$2,000; (5) Respondent should be assessed all costs of this matter, including but not limited to attorney fees, investigation costs, hearing officer costs, renting of special facilities costs, and court reporter costs; (6) Respondent should be required to pay all fines and costs within thirty (30) days from the effective date of the final order; (7) These Findings of Fact, Conclusions of Law and Recommendations should be considered at the next available Board meeting; (8) A copy of the Board Order should be on file in the Board's offices and should 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 and in the Board's Bulletin, and as otherwise deemed appropriate by the Board.

At the recommendation of Special Prosecutor, Chair Johnson recognized and accepted the Administrative Law Judge's Findings of Fact and Conclusions of Law.

Volturo moved to accept the Administrative Law Judge's Findings of Fact, Conclusions of Law and Recommendations and that the Respondent's certificate which was "administratively" revoked pursuant to 15.14.E(2) of the Act, should also be revoked "for cause" for Respondent's violation of Section 15.35(C) of the Act, and Section 10:15-30-5(a)and(b) of the Board's Rules; Respondent

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should pay all fines and costs; costs in the amount of \$1,996.43 must be paid prior to reinstatement. Gray second.

Affirmative votes: St. John, Petete, Gray, Biswell, Johnson, Ley and Volturo.

The proceedings and the individual votes of the members were conducted in open session. The evidence is contained in Docket File No. 1753.

The Board entered into Executive Session at 11:05 a.m. For purposes of the record: A single Executive Session was held for Case Nos. 1737 and 1749.

Member St. John left the meeting at 11:33 a.m.

Members Gray and Ley were temporarily out of the room at 11:53 a.m. when the vote was taken to come out of Executive Session.

Petete moved to come out of Executive Session; Volturo second.

Affirmative votes: Petete, Biswell, Johnson, Volturo.
Absent: Gray, Ley and St. John.

Assistant Attorney General Crittenden noted for the record that no formal decisions were made or votes taken by the Board during Executive Session.

Members Gray and Ley returned to the room at 11:55 a.m.

In the matter of Case No. 1737, Gray moved that the case be continued, thereby referring the case back to the Enforcement Committee, and that the Special Prosecutor consider amending the formal charges to

include the firm Gibson & Wilkey as a result of statements made during the hearing and that an appropriate ACO be attempted to be reached; Petete second.

Affirmative votes: Petete, Gray, Biswell, Johnson, Ley and Volturo. Absent: St. John.

The proceedings and the individual votes of the members were conducted in open session. The evidence is contained in Docket File No. 1737.

In the matter of Case No. 1749, Ley moved that the Board accept the Administrative Law Judge's Findings of Fact and Conclusions of Law and that the Recommendations also be accepted with the following exceptions: Item No. (3) of the recommendations which

recommended a fine of \$2,500 will be stricken, and Item No. (2) regarding the requirements for reinstatement should also include that all costs which are assessed must be paid prior to applying for reinstatement and that the total amount of the costs to be assessed in matter should be assessed in the amount of \$2,660.14; Volturo second.

Affirmative votes: Petete, Gray, Biswell, Johnson, Ley and Volturo.
Absent: St. John.

The proceedings and the individual votes of the members were conducted in open session. The evidence is contained in Docket File No. 1749.

Volturo moved to adjourn the hearings; Petete second.

Affirmative votes: Petete, Gray, Biswell, Johnson, Ley and Volturo. Absent: St. John.

Agenda Item #5 – Discussion and Possible Action on Recommendations by the FY 2009 Enforcement Committee: Chair Johnson presented a written summary of investigative files and administrative actions taken, with recommendations for the disposition of each.

As a matter of record votes were taken and members of the Board, other than members of the Enforcement Committee (EC), had no prior knowledge of the individuals involved in the cases.

Administrative Consent Orders:

Case No. 1756 – Cole & Reed, PC, CPA Firm

Staff noted on an application for reciprocity that the applicant had been working for the Respondent in a public accounting firm in Oklahoma from January 2007 until July 2008 without properly registering or obtaining a permit to practice public accounting. An Administrative Consent Order has been offered by the Enforcement Committee and accepted by the Respondent which provides that the Respondent be fined \$500 and assessed costs in the amount of \$338.04. 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.

Case No. 1759 – Charles A. Stewart, CPA

This case is a result of a referral from the CPE Coordinator. The Respondent's CPE was selected for audit; however, staff could not locate the Respondent. In addition to the failure to provide documentation of the CPE reported, the

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Respondent also failed to notify the OAB of a change of address and employment. The CPE credit reported was subsequently documented. An Administrative Consent Order has been offered by the Enforcement Committee and accepted by the Respondent which provides that the Respondent's certificate will be placed on probation for five years, Respondent is fined in the amount of \$1,000 and assessed costs in the amount of \$842.50 both of which must be paid within thirty days from 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.

Case No. 1758 – Tullius, Taylor, Sartain & Sartain, CPA Firm

Staff noted on an application for reciprocity that the applicant had been working for the Respondent in a public accounting firm in Oklahoma from January 2001 until November 2006 without properly registering or obtaining a permit to practice public accounting. An Administrative Consent Order has been offered by the Enforcement Committee and accepted by the Respondent which provides that the Respondent be fined \$2,500 and assessed costs in the amount of \$265.54. 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.

Chair Johnson moved, as Chair of the FY 09 Enforcement Committee, that the Administrative Consent Orders for Case Nos. 1756, 1759 & 1758 be approved by the Board; Gray second.

Affirmative votes: Petete, Gray, Biswell, Johnson, Ley and Volturo. Absent: St. John.

Files to Close:

File No. 1428 – Non-Registrant

A complaint was filed that the individual issued an "audit" for an elementary school state-wide organization. The Executive Director contacted the state-wide organization office to explain the issues involved with this violation. The state-wide organization officers have given assurances that the verbiage used in the report will not be repeated as they are now aware of the Oklahoma Accountancy Act and intend to comply with its provisions. The Executive Director will continue to work with the organization in its efforts to comply so the Enforcement Committee (EC) recommends that the file against the non-registrant be closed.

Johnson moved, as Chair of the FY 09 Enforcement Committee, that file No. 1428 be closed; Petete second.

Affirmative votes: Petete, Gray, Biswell, Johnson, Ley and Volturo. Absent: St. John.

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): (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 Vice Chairman recommends the following files be heard before the Administrative Law Judge:

1435

Chair Johnson moved, as Chair of the FY 09 Enforcement Committee, that File No.1435 be referred to the Administrative Law Judge for a hearing; Volturo second.

Affirmative votes: Petete, Gray, Biswell, Johnson, Ley and Volturo. Absent: St. John.

Agenda Item #6 – Discussion and Possible Action on Recommendations by the FY 2010 Enforcement Committee: Vice Chair Biswell presented a written summary of investigative files and administrative actions taken, with recommendations for the disposition of each.

As a matter of record, votes were taken and members of the Board, other than members of the Enforcement Committee, had no prior knowledge of the individuals involved in the cases.

Files to Close:

File No. 1612 – PA

A complaint was filed that the licensee performed substandard tax return preparation services. As instructed, a letter requesting a response to the allegations was sent to the licensee. The licensee's attorney responded to the allegations and the response satisfied the EC so it recommends the file be closed.

File No. 1629 – PA

A complaint was filed that the licensee made errors on an employee's tax withholding. As instructed, a letter requesting a response to the allegations was sent to the licensee. The licensee responded to the allegations and the response satisfied the EC so it recommends the file be closed.

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File No. 1634 – CPA

A complaint was filed that the CPA would not communicate with a client, failed to file an extension for a tax return and as a result the client received penalties from the IRS. The Executive Director corresponded with both parties and the complainant has advised the OAB that this matter has been resolved to the complainant's satisfaction. The EC recommends the file be closed.

File No. 1651 – Reinstatement Applicant

The former registrant filed for reinstatement of the CPA certificate revoked in 2004. As routine, staff conducted a background check through the OSBI. The applicant answered "No" to the question of whether there had been any arrests, convictions, etc. which had not previously been reported to the Board. The background check revealed that there had been an arrest 15 years ago for possession of marijuana. As instructed the Executive Director sent a letter requesting a response as to why the applicant responded "No" to the question. The applicant responded that the attorney representing the applicant had assured the applicant that this matter was expunged. The EC recommends this file be closed.

Vice Chair Biswell moved, as Chair of the FY 10 Enforcement Committee, that File Nos. 1612, 1629, 1634, 1651 be closed; Volturo second.

Affirmative votes: Petete, Gray, Biswell, Johnson, Ley and Volturo. Absent: St. John.

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): (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 Vice Chairman recommends the following files be heard before the Administrative Law Judge:

File 1620

File 1638

Vice Chair Biswell moved, as Chair of the FY 10 Enforcement Committee, that File Nos. 1620 and 1638 be assigned to the Administrative Law Judge; Petete second.

Affirmative votes: Petete, Gray, Biswell, Johnson, Ley and Volturo. Absent: St. John.

Agenda Item #7 – Discussion and possible action on report from the Peer Review Oversight Committee (PROC): Member Gray addressed this item. Member Gray advised the Board that beginning this year, each OSCP Peer Review Committee meeting will be attended by a PROC committee member and an annual report will be presented. Discussion followed regarding the presentation and formatting of the Peer Review statistics report for the fourth quarter of FY2009. No official action was taken.

Agenda Item #8 – Discussion and possible action on report from the Technology Committee: Vice Chair Biswell addressed this item. Vice Chair Biswell related that the online adoption rate for individuals remains at about 81% as compared to 13.9% for the prior year. The online registration period for individuals is currently in late filing status until August 31, 2009. The online registration for firms is complete, closing with 53 firms revoked, dissolved or cancelled. The Technology Committee will meet sometime before the next meeting of the Board. No official action was taken.

Agenda Item #9 – Discussion and possible action on report from the Outreach Committee: Member Ley addressed this item. Member Ley related that the Outreach Committee held a teleconference this week to begin planning for the coming year. The committee would like to hold two Board meetings this year, one in the fall and one in the spring, on a university campus. Preliminary inquiries have been made regarding holding meetings on the campuses of OSU and Langston. The committee welcomes Board input. The goal is to have a more active outreach program this year. The committee recommends that changes to the website include additions such as an online survey, a speaker information section, a section containing registrant discipline information as is done in other states, and the development of a check list regarding how to become eligible for the CPA exam. The committee may engage staff to research what other jurisdictions are doing in this regard. The committee will seek input from the Technology Committee on these proposed changes to the website. Many ideas are being considered by the Outreach Committee. Member Volturo recommended that the Board offer a free CPE course on the laws and rules of the Board. No official action was taken.

Agenda Item #10 – Discussion and possible action on report from the Legislative Committee: Member Gray addressed this item. Member Gray related that the committee has had several planning discussions. Some discussions have also been held with representatives of the OSA and the OSCP regarding what directions might be taken. The Outreach Committee recommends that the legislative focus this year be centered on non-registrant ownership. Additionally, some clean-up corrections need to be made to the language. The Board will also undergo a Sunset Review next year. There was additional discussion concerning a proposed change to the Board's rules regarding peer review requirements for compilation and attestation engagements. No official action was taken.

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Agenda Item #11 – Discussion and possible action to authorize the Executive Director to employ other staff and clerical personnel pursuant to Title 59 Section 15.5.C of the Oklahoma Accountancy Act as amended April 14, 2009 :

Chair Johnson addressed this item.

Petete moved that the Board authorized the Executive Director to employ other staff and clerical personnel; Biswell second.

Affirmative votes: Petete, Gray, Biswell, Johnson, Ley and Volturo. Absent: St. John.

Agenda Item #12 - Discussion and possible action for the selection of the OAB voting representative and alternate at the NASBA Annual Meeting:

Chair Johnson addressed this item.

Gray moved that Chair Carlos Johnson be the OAB voting representative at the NASBA annual meeting and that Wade Biswell, as Vice Chair, be the alternate; Volturo second.

Affirmative votes: Petete, Gray, Biswell, Johnson, Ley and Volturo. Absent: St. John.

Agenda Item #13 – Executive Director’s Report: Executive Director Steele addressed the following issues:

- OAB is still awaiting the draft of the P-card audit report
- List of annual OAB reports and filings
- No change in status of office move

Executive Director Steele also related that in future the Board may need to hold more than five hearings during a regularly scheduled Board meeting or special meetings may need to be scheduled. Chair Johnson noted that once hearings are authorized by the Chair, Board members will be notified appropriately so that schedules can be adjusted as needed.

Member Gray requested that scheduled meetings of the Board be added to the list of annual OAB reports and filings.

Agenda Item #14 – Deputy Director’s Report: Deputy Director Prieto Johns addressed the following issues:

- Online adoption rates for the individual renewal period
- Status of the Personnel Policy Manual
- Status of the Strategic Plan
- Emergency rules signed by Governor Henry on August 6, 2009 are now posted on the OAB website

Agenda Item #15a – Chair’s Report: Chair Johnson addressed the following issues:

- Board members were encouraged to make their reservations soon for the NASBA annual meeting in November, due to the probability of higher than average attendance at the meeting which is to be held in Phoenix, Arizona.
- Because CPE committee Chair E.B. St. John is not able to attend the CPE Expo in San Antonio, staff will advise the Board if travel expenses for CPE committee member, Jay Engelbach, can be paid for by the Board. Other Board members are encouraged to attend. CPE Coordinator Barbara Walker and Executive Director Edith Steele will man a state board information booth at the CPE Expo.
- The maximum travel reimbursement rate now allowed by the Department of Central Services (DCS) Fleet Management is limited to the lesser of private vehicle, a motor pool vehicle or a rental car. Staff will present a report on these changes at the next Board meeting.

Discussion followed regarding probable rescheduling of the October Board meeting to October 23, 2009.

Agenda Item #15b – Next Meeting Date Announced: The next regularly scheduled OAB meeting will be 8:30 a.m., Friday, September 25, 2009 at the Water Resources Board Room, 3800 N Classen Blvd, 2nd Floor, Oklahoma City, OK 73118.

Agenda Item #16 – New Business: No new business.

Agenda Item #17 – Adjournment: There being no further business to come before the OAB, at 10:55 a.m. Chair Johnson adjourned the meeting.

Carlos Johnson, Chair

ATTEST:

Janice L. Gray, Secretary

APPENDIX 1**CERTIFICATES SURRENDERED BY REGISTRANTS****CPAs Surrendering Certificate Due to the New CPE Requirements:**

Michael Albright	Certificate No. 9081	Issued January 29, 1987
Jesse Anderson	Certificate No. 1394	Issued February 1, 1960
Mark J. Hager	Certificate No. 15511-R	Issued October 18, 2002
Cary Christian Hill	Certificate No. 11333	Issued July 25, 1991
Mark Mulveney	Certificate No. 4669	Issued January 29, 1979
Gary Scarborough	Certificate No. 15962	Issued October 29, 2004
Bobbie Smith	Certificate No. 4765-R	Issued April 20, 1979
Kent Torrance	Certificate No. 4524	Issued July 20, 1978

CPAs Coming into Oklahoma to Practice under Mobility:

David Allison	Certificate No. 14287-R	Issued July 31, 1998
Kenneth E. Barr	Certificate No. 10322-R	Issued January 26, 1989
Deborah L. Coan	Certificate No. 15175-R	Issued August 24, 2001
G. Engelbrecht	Certificate No. 15921-R	Issued March 12, 2004
Paul Heidbrink	Certificate No. 15820-R	Issued January 23, 2004
William Kennedy	Certificate No. 15506-R	Issued September 27, 2002
Charles M. Lux	Certificate No. 15205-R	Issued September 28, 2001
Steven Regier	Certificate No. 13596-R	Issued August 23, 1996
Bret Robertson	Certificate No. 9045-R	Issued July 31, 1986
Kenneth S. Ruth	Certificate No. 16327-R	Issued April 4, 2007
Duane Tolander	Certificate No. 14001-R	Issued December 19, 1997

CPAs No Longer Residing in Oklahoma:

Joel Barker	Certificate No. 6525	Issued January 17, 1983
Richard Ingersoll	Certificate No. 7970	Issued January 31, 1985
Janet Killion	Certificate No. 9633-R	Issued December 17, 1987
John S. Lloyd	Certificate No. 3860	Issued September 10, 1976
Donald McConnell	Certificate No. 2545	Issued July 30, 1971
Beth A. Miller	Certificate No. 16564	Issued February 27, 2009
Richard Samuel	Certificate No. 3812	Issued July 19, 1976
Dianne Savage	Certificate No. 3546	Issued September 12, 1975
David Sims	Certificate No. 4219-R	Issued November 21, 1977
Kathaleen E. Spitz	Certificate No. 13775	Issued February 3, 1997

CPAs No Longer Practicing in Oklahoma:

Janet Collinsworth	Certificate No. 6354	Issued July 22, 1982
Justin A. Gannon	Certificate No. 6799-R	Issued March 17, 1983

Michael Means	Certificate No. 13606-R	Issued November 22, 1996
Dale E. Schaefer	Certificate No. 15241-R	Issued December 14, 2001
Joe Wylie	Certificate No. 4163	Issued July 18, 1977

CPAs Not employed:

Geraldine Ganong	Certificate No. 12005	Issued January 28, 1993
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CPAs Retired:

Penny Craft	Certificate No. 5893	Issued January 29, 1982
Bobby Hassler	Certificate No. 5273	Issued July 25, 1980
Betty Horn	Certificate No. 2211	Issued July 25, 1969
Robert Innes	Certificate No. 8891	Issued July 31, 1986
Bhrent Waddell	Certificate No. 4528	Issued July 20, 1978
John H. Wilguess	Certificate No. 5397-R	Issued September 26, 1980

PAs Retired:

Horace Hunter	License No. 178	Issued July 22, 1968
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DECEASED REGISTRANTS:**CPAs:**

Cynthia Hess	Certificate No. 10688	Issued January 25, 1990
Sidney Rhame, Jr.	Certificate No. 2327-R	Issued January 29, 1970

PAs:

Jack Stanley	License No. 87	Issued June 24, 1968
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DISSOLVED FIRMS:**CPA Partnerships:** None**CPA Corporations:** None**CPA Limited Liability Companies:** None

Applications Approved: The OAB took official notice of the following experience verification applications which have been approved by Deputy Director:

Name

Mallary Nicole Alsup
 Ericka Dawn Beaty

5319.

Joseph Scot Howe
Jack Leon Laubach
Danielle Rene Nichols
Rachael Dawn Phillippi
Maressa Dawn Scott
Joni Rae Steffen
John Alex Strange
Edward Joseph Dale Walker
Matthew Ellis Watson
Roxanne E. Webber
Evan Glenn West
Yang Yang

Applications and Registrations Approved: The OAB approved the actions taken by the Deputy Director on the following applications and registrations filed since the previous meeting:

APPLICATIONS FOR CERTIFICATION (Successful Candidates):

16664	Jeremy Lynn Thomason
16667	Lindsay M. Hay
16681	William B. Ross
16687	Jan Lookadoo
16697	Beth Marie Coulter
16698	William Joel Harrell
16702	Jack Leon Laubach
16704	Joni Rae Steffen
16706	Roxanne E. Webber
16707	Yang Yang

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

Gregory Scott Scheland

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

4443	Donald Mark Gray
10807	Rana J. Warren

INITIAL REGISTRATIONS OF CPA PARTNERSHIPS:

None

INITIAL REGISTRATIONS OF CPA LIMITED LIABILITY PARTNERSHIPS:

Baker Tilly Virchow Krause LLP (Illinois)

INITIAL REGISTRATIONS OF CPA PROFESSIONAL CORPORATIONS:

None

REINSTATEMENT OF A CPA PROFESSIONAL CORPORATION:

Sandra R. Henderson, P.C.

INITIAL REGISTRATIONS OF CPA PROFESSIONAL LIMITED LIABILITY COMPANIES:

None

5021.

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