

OKLAHOMA ACCOUNTANCY BOARD
MINUTES OF MEETING AND HEARINGS

September 25, 2009

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, September 25, 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; Colin Autin and Barbara Walker, Board staff members. Guests: Daryl Hill and Jeff Frable, CPAs, representing the Oklahoma Society of Certified Public Accountants (OSCPA); Kellie Gowdy representing the Oklahoma Society of Accountants (OSA); and 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 approximately 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.

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 August 21, 2009, OAB Meeting; (2) Take official notice of the OAB's Statement of Receipts and Disbursements for the Month Ended August 31, 2009; (3) Ratify the CPE/Experience Verification Committee's approval of the verification of experience by a non-registrant; (4) Approve the list for verified experience of successful candidates for certification; and (5) Approve the actions taken by the Deputy Director on applications and registrations filed since the previous meeting. (Appendix 1)

It was noted the announced date of the next meeting should be corrected to reflect that the next regularly scheduled OAB meeting will be on September 25, 2009. It was also requested that the heading for Agenda Item #7 should show "(PROC)" after "Peer Review Oversight Committee"; and the second sentence should say PROC committee member.

There was discussion that some certificates are automatically revoked because the Board was not notified that the individuals are deceased. Concern was expressed about the Board's website showing that such individual's certificates as "Revoked" rather than showing that the individuals are "Deceased." Chair Johnson noted that he has inquired of the Executive Director as to whether a list of those whose certificates are going to be revoked can be run with the Health Department against the Death Certificates. There was also discussion about the procedure for changing the designation from "Revoked" to "Deceased" if the notification of death is received after the Board has acted on a Consent Agenda to Revoke the license. The process for notification being sent to a registrant that a Certificate will be revoked was also discussed. Chair Johnson requested that the Executive Director report on these issues at the October Board meeting.

Gray moved to approve the Consent Agenda with the corrections that were identified for the Minutes of the August 21, 2009, meeting of the OAB; Second by Volturo.

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

Agenda Item #5a – Administrative Actions and 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 (EC), had no prior knowledge of the individuals involved in the cases.

Administrative Consent Orders:**Case No. 1764 – Jason Norman, Reciprocal Applicant**

Upon receipt of the application for a reciprocal certificate in July 2008, staff noted that the applicant had been working for a public accounting firm since December 2007. An Administrative Consent Order is being offered in this matter which provides for the certificate to be placed on one year probation after issuance; Respondent will be required to complete an extra 8 hours of ethics CPE each year the certificate is on probation; assessed a fine in the amount of \$500; and assessed costs and fees associated with this matter in the amount of \$248.04 to 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 (EC) recommends the Administrative Consent Order in this case be approved by the Board.

Case No. 1765 – James W. Grimes, Reciprocal Applicant

Upon receipt of the application for a reciprocal certificate in June 2009, staff noted that the applicant had been working for a public accounting firm since November 1, 2008. An Administrative Consent Order is being offered in this matter which provides for the certificate to be placed on one year probation after issuance; Respondent will be required to complete an extra 8 hours of ethics CPE each year the certificate is on probation; assessed a fine in the amount of \$500; and assessed costs and fees associated with this matter in the amount of \$263.04 to 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.

Case No. 1766 – Jenny Chen, Reinstatement Applicant

The Respondent in this case applied for reinstatement of the recently revoked CPA certificate. Upon receipt, staff routinely submits the name of the applicant to the OSBI for a background check. The applicant answered "No" to the question "Have any of the following events ever occurred that have not been previously reported to the OAB: (1) have you been arrested; (2) have you been charged with a crime or are any charges against you pending at this time; (3) have you pled guilty or nolo contendere to any charge(s); or (4) have you been convicted of a crime?" However, the OSBI background check revealed an arrest in 1998 involving a family dispute. This arrest had not been reported to the board previously. An Administrative Consent Order is being offered in this case which provides for one year of probation upon reinstatement of the certificate and assessment of the costs associated with this matter in the amount of \$210.54 prior to reinstatement but no later than 30 days from the effective date of the 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.

Biswell moved to approve the Administrative Consent Orders in Case Nos. 1764, 1765, and 1766. Second by Volturo.

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

Case to Dismiss:

Case No. 1639 – Qualification Applicant

In March 2006, the Respondent in this case, a qualification applicant, agreed to sanctions in an Administrative Consent Order approved by the OAB. However, the Respondent failed to complete any of the requirements which included completion of the AICPA Comprehensive Ethics Examination. The Executive Director sent a letter via certified mail to the Respondent but did not receive any response; the Respondent's mail is now being returned by the US Postal Service as "Moved, Left No Forwarding Address". The Enforcement Committee (EC) recommends this case be dismissed; however, should the Respondent file for qualification in the future, Respondent would be required to Show Cause in a hearing as to why the Respondent should qualify to become a candidate.

Biswell moved to dismiss case 1639. Second by Volturo.

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

Files to Close:

File No. 1462 – CPA

The CPA self reported an arrest for DUI. The registrant received a deferred sentence which has been completed. Based upon the completion of the sentence, the District Court withdrew the former plea of guilty, dismissed the case and expunged the record so the EC recommends the file be closed.

File No. 1592 – Former CPA

The former registrant self reported his agreement to a Consent Order with the State of Kansas to settle certain matters involving due professional competence. The matters did not involve any Oklahoma clients and the registrant had already requested that the Oklahoma reciprocal certificate be surrendered by request. The EC recommends that the file be closed but that the database record of the former registrant be noted to reflect this action and a copy of the Kansas Consent Order placed in the former registrant's file.

File No. 1604 – CPA

This is a referral from the Peer Review Coordinator that the registrant had failed to submit a copy of the peer review report. Upon further research, it was discovered that the registrant holds an Oklahoma reciprocal certificate but does not hold an Oklahoma

permit and therefore was not required to submit the peer review report to Oklahoma. The annual reporting form shows the registrant practices in Texas and does not serve Oklahoma clients. The registrant reported that the sponsoring organization did grant an extension for the completion of the peer review. The EC recommends the file be closed.

File No. 1624 – Reciprocal Applicant

Upon receipt of the application for a reciprocal certificate staff noted that it appeared that the applicant had been working for public accounting firms for 9 months prior to applying for the reciprocal certificate and a permit to practice public accounting. As instructed, the Executive Director sent a letter requesting information as to the circumstances involved. The applicant responded that although the applicant had successfully passed the examination and was certified in another state, the applicant had not completed at least one course in auditing as required by the Oklahoma Accountancy Act. Once the semester course was completed, the application was filed in a timely manner. The EC recommends this file be closed.

File No. 1626 – CPA Firm

This is one of the firms which employed the applicant in File No. 1624. Upon receipt of the information concerning the applicant's ability to file for the reciprocal only after completion of the required auditing course, the EC recommends this file also be closed.

File No. 1653 – Reciprocal Applicant

Upon receipt of the application for a reciprocal certificate staff noted it appeared that the applicant had been working for a public accounting firm for over a year prior to applying for the reciprocal certificate and a permit to practice public accounting. As instructed, the Executive Director sent a letter requesting information as to the circumstances involved. The applicant responded that the applicant had actually allowed the original certificate to lapse while the applicant was not employed for several years. After employment, the applicant applied for reinstatement of the original certificate only to learn that one year of work experience and 80 hours of continuing education was required for reinstatement. The reciprocal application was timely filed upon completion of the requirements for reinstatement of the original certificate so the EC recommends the file be closed.

Biswell moved to close File Nos. 1462, 1592, 1604, 1624, 1626, and 1653. Second by Volturo.

Affirmative votes on File Nos. 1462, 1592, 1604, 1624, 1626, and 1653: St. John, Volturo, Petete, Biswell, Johnson, Gray and Ley. Recused: Gray on File 1653.

There was considerable discussion about the need for communicating to firms that hire individuals certified in another state that the individuals must have an active Oklahoma license. It was discussed that it should also be communicated to new licensees at the awards ceremony that the certificate they receive is specific to the State of Oklahoma. Chair Johnson indicated that the Outreach Committee could consider the issues.

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

1199	1625	1673	1695
1288	1633	1674	1696
1294	1648	1675	1697
1323b	1658	1677	1698
1394	1659	1678	1699
1474	1660	1680	1700
1509	1661	1681	1701
1540	1662	1682	1704
1557	1663	1684	1705
1558	1664	1685	1706
1560	1665	1686	1707
1565	1666	1687	1708
1572	1667	1689	1712
1585	1668	1690	1714
1588	1669	1691	1719
1590	1670	1692	1721
1609	1671	1693	
1614	1672	1694	

Vice Chair Biswell moved, as Chair of the FY 2010 Enforcement Committee, that the following Files be assigned to the Administrative Law Judge unless a proposed consent agreement is entered into prior to a hearing before the Administrative Law Judge: File Nos. 1199, 1288, 1294, 1323b, 1394, 1474, 1509, 1540, 1557, 1558, 1560, 1565, 1572, 1585, 1588, 1590, 1609, 1614, 1625, 1633, 1648, 1658, 1659, 1660, 1661, 1662, 1663, 1664, 1665, 1666, 1667, 1668, 1669, 1670, 1671, 1672, 1673, 1674, 1675, 1677, 1678, 1680, 1681, 1682, 1684, 1685, 1686, 1687, 1689, 1690, 1691, 1692, 1693, 1694, 1695, 1696, 1697, 1698, 1699, 1700, 1701, 1704, 1705, 1706, 1707, 1708, 1712, 1714, 1719, and 1721. Second by Volturo.

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

Agenda Item #5b – Professional Services contract for Michael Crawford, CPA, as an investigator for the OAB at a fee of \$200 per hour: Vice Chair Biswell addressed this item. He discussed the substantial amount of time being spent on enforcement activities and the need to add investigators.

Chair Johnson noted that Registrant Crawford has unique skills relating to yellow book audits, etc., and he is an internationally recognized lecturer, writer, and investigator.

It was discussed that Mr. Crawford serves on the Peer Review Committee. It was the consensus that if the motion is approved, Mr. Crawford could not be assigned a case involving the Peer Review Committee. Executive Director Steele stated that there has been discussion about the need to be very cognizant of Mr. Crawford's duties as a Committee Member in assigning files to him and that if Mr. Crawford feels there is any conflict of interest, he should inform the Executive Director and not accept the engagement.

Biswell moved to approve adding Michael Crawford to the list of investigators at an hourly rate of \$200.00. Second by Volturo.

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

Case No. 1608 – Hearing in the Matter of Walter Benson Reif, Sr., CPA, Certificate No. 10038: This matter came on for hearing at 9:40 a.m. All 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 legal counsel.

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 \$2,500 for violation of Section 15.30 of the Oklahoma Accountancy Act and Section 10:15-39-1(b) of the Oklahoma Administrative Code, and Sections 3.50(b) and 3.55 of the Government Auditing Standards; (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; and (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 the Special Prosecutor, Chair Johnson recognized and accepted the Administrative Law Judge's Findings of Fact and Conclusions of Law.

Biswell moved to accept the recommendations of the Administrative Law Judge plus costs in the total amount of \$4,697.30. Second by Volturo.

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

The proceedings and the individual votes of the members were conducted in open session. The evidence is contained in Docket File No. 1608.

Case No. 1715 – Hearing in the Matter of William A. Dark, Certificate No. 6874-Revoked: All 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 which was revoked "administratively" pursuant to 15.14(E)(2) of the Oklahoma Accountancy Act, should also be revoked for "cause" for Respondent's violation of Section 10:15-30-5(b) 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%, which was taken no earlier than ninety (90) days prior to applying for reinstatement. All costs and fines must be paid prior to applying for reinstatement; (3) Respondent should be assessed a fine of \$500 for failing to timely file his Individual Registration Form due July 31, 2007, reporting CPE or claiming an exemption in violation of Section 10:15-30-5(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) The Individual Reporting Form Respondent sent to counsel with his June 24, 2008, letter, will not be accepted as a sufficient filing; and (8) These Findings of Fact, Conclusions of Law and Recommendations should be considered at the next available Board meeting.

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

Motion by Biswell to accept the Administrative Law Judge's Findings of Fact, Conclusions of Law and Recommendations plus costs of \$2,660.14 and total fines of \$2,500.00. Second by Volturo.

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. 1715.

Case No. 1750 – Hearing in the Matter of Barbara Ann Sikes, Certificate No. 10518 - Revoked: All 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. Edith Steele and Barbara Walker testified on behalf of the State.

The purpose of the hearing was to consider the Administrative Law Judge's recommendations that: (1) Respondent's certificate which was revoked "administratively" pursuant to 15.14(E)(2) of the Oklahoma Accountancy Act, and 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) 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. All costs and fines must be paid prior to applying for reinstatement; (3) Respondent should be assessed a fine of \$2,500 for failing to complete continuing professional education, 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; and (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.

Special Prosecutor Randall Calvert entered into the record for the Board's consideration a communication from the Respondent as an Exhibit in this matter.

It was discussed that Respondent has indicated she is willing to surrender her Certificate and has requested a reduction in the fines recommended by the Administrative Law Judge.

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 to accept the recommendations of the Administrative Law Judge with the exception that Respondent be assessed total costs in this matter of \$2,454.66; that Respondent be assessed a fine of \$1,000.00; that Respondent must pay all costs within 30 days from the effective date of the final order and the fine must be paid within 90 days from the effective date of the final order; that Respondent surrender her certificate leaving the administrative revocation; and that should Respondent apply for reinstatement, a show cause hearing will be held. Second by St. John

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. 1750.

Agenda Item #6 – Discussion and possible action on report from Outreach Committee: Member Ley addressed this Item. She briefly updated the Board on efforts being made with the East Central University Marketing Department on designing a "brand" for the OAB. She advised the Board that the Committee is working with the Executive Director on organizing "Town Hall Meetings" or Ethics CPE that would be offered to registrants throughout the State. Member Ley noted that the Committee has had a lot of discussions regarding items to change on the Board's website, but efforts in that regard are somewhat limited by the amount of time staff has available.

There was considerable discussion about the Committee's efforts to issue the OAB's newsletter on a quarterly basis and the type of articles that would be included. It was the consensus that the Board approve the articles/information to be included prior to publication.

Member Ley also reported that the November Board meeting will be held on the OSU campus. The Committee is working with the OSU School of Accountancy to coordinate participation with some of their professors and classes. She added that the committee will also try to schedule a Board meeting on another college campus during the second semester.

Agenda Item #7 – Discussion and possible action on report from Audit and Budget Committee. Member Petete addressed this item. She reported that the State Auditor's office has submitted an engagement letter for the audit of Fiscal Year ended June 30, 2009. The estimated amount is \$17,500.00 which is the amount charged by Finley & Cook who performed the prior year's audit. The firm of Crawford & Associates will prepare the financial statements to be presented to the State Auditor for the audit. Member Petete noted that the State Auditor's office has been very cooperative, and is cognizant of the fact the Board wants to keep the audit cost within the realm of what it has been in prior years.

Motion by Petete that the Board give her authority as Chair of the Audit and Budget Committee to sign the engagement letter with the State Auditor's Office for the audit of Fiscal Year ended June 30, 2009, in the estimated amount of \$17,500.00. Second by Gray.

Affirmative Votes: St. John, Petete, Gray, Biswell, Johnson, and Ley. (Volturo Recused)

Chair Johnson noted that it is important that it be communicated to the State Auditor that Member Volturo's wife is an employee of the State Auditor's office and should not be assigned work on the audit. Chair Johnson said it should also be noted that Mike Crawford who the Board voted to engage as an investigator today is no longer a principal in the firm of Crawford & Associates.

Agenda Item #8 – Discussion and possible action on Travel Policy: This item was addressed by Deputy Director Prieto Johns. Deputy Director Prieto Johns reported that the new DCS Travel Policy requires state employees to use a trip optimizer on the DCS website to determine whether a fleet management vehicle or rental car would be lesser cost than the employee utilizing their own vehicle.

John Crittendon noted that the statute as written has caused a great deal of confusion. It is his understanding that DCS is suggesting that agencies adopt a policy exempting Board members who drive to Board meetings from around the state. He said there would be no downside to adopting such a policy and it could be useful. Mr. Crittendon stated that it is his opinion that the Board should adopt a policy to exempt Board members driving to Board meetings from the requirement of using the trip optimizer.

Motion by Gray that based on the advice of Assistant Attorney General John Crittendon, members of the Oklahoma Accountancy Board are exempt from using the Trip Optimizer as required by statute and the policy of DCS. Second by Biswell.

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

Chair Johnson requested that the agency staff investigate whether or not independent contractors would be subject to the requirement of using the Trip Optimizer and report at the next Board meeting.

Agenda Item #10 – New Business: There was no new business discussed.

Agenda Item #11 – Executive Director’s Report: Executive Director Steele addressed the following issues:

- OAB has received a draft of the recommendations and findings on the P-card audit but the official report has not been finalized.
- No change on status of the office move.
- No contracts or purchases authorized by the Executive Director, with approval of the Chair, between \$2,500 and \$10,000 since the preceding meeting.
- On October 20 the Northeast Chapter of the OSCP will be meeting on the Rogers State University campus. Board members are invited to attend.

Agenda Item #12 – Deputy Director’s Report: Deputy Director Prieto Johns addressed the following issues:

- Draft of response to NASBA Quarterly Focus questionnaire. There was considerable discussion regarding possible amendments to the draft response. It was the consensus that another draft be prepared based on the Board’s discussion and transmitted to the Executive Committee for review prior to the final response being submitted. It was also requested that in the future the initial draft responses be submitted to the Board for review/suggestions prior to completion of the draft that is submitted for review at a Board meeting.
- NASBA Letter to IRS
- Status of the Personnel Policy Manual
- Status of the Strategic Plan
- Status of Sunset Review Survey which must be submitted to the House of Representatives by October 16.
- Status of RFP for statewide enterprise software system for licensing agencies.

Agenda Item #13a – Chair’s Report: Chair Johnson reported on the Recognition Ceremony tentatively scheduled for November 21. It was discussed that the date has been verbally confirmed, but written confirmation has not yet been received. Chair Johnson requested that any Board members planning to attend advise the Executive Director.

Agenda Item #13b – Announce date and location of the next meeting: Chair Johnson reported that the next meeting of the Oklahoma Accountancy Board will be held at 8:30 a.m. on Friday, October 23, 2009, at the Water Resources Board Room, 3800 N. Classen, 2nd Floor, Oklahoma City, OK 73118.

Agenda Item #9 – 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) Deputy Director; (c) Registration Coordinator; (d) Examination Coordinator; (e) CPE Coordinator; (f) Administrative Assistant II; (g) Peer Review Coordinator; (h) Records Coordinator; (i) Information Systems Services Coordinator, and (j) Legal counsel (in house):

Motion by Gray that the Board go into Executive Session for the purposes as stated on the Agenda. Second by Biswell.

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

The Board entered into Executive Session at approximately 12:34 p.m.

Motion by Biswell that the Board come out of Executive Session. Second by Ley.

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

The Board came out of Executive Session at approximately 2:00 p.m.

Chair Johnson announced that the Board discussed the Personnel Action Plan of the agency and various ways to approach the plan. No action was taken as a result of the discussion.

Agenda Item #14 – Adjournment: There being no further business to come before the OAB, at 2:01 p.m. Chair Johnson adjourned the meeting.

Carlos Johnson, Chair

ATTEST:

Janice L. Gray, Secretary

APPENDIX 1**APPLICATIONS FOR CERTIFICATION (Successful Candidates):**

16657	Madiha Rafiuddin
16659	Jeremy Gene Sudik
16678	Gary Edward Mornhinweg
16690	Oscar Eduardo Tovar
16695	Chad Joseph Birdsong
16696	Douglas Wayne Carpenter
16699	Megan Michelle James
16700	Catherine Jo Lundgren
16701	Victoria Stanislavovna Tishner
16703	Danielle Rene Nichols
16705	Matthew Ellis Watson
16708	Mallary Nicole Alsup
16710	Joseph Scot Howe
16712	Maressa Dawn Scott
16713	John Alex Strange
16714	Edward Joseph Dale Walker
16718	Sergey S. Galant
16720	Megan Beth Carter
16722	Timothy David Nelson
16723	Steven Paul Propester
16724	Samantha Gail Coffman
16725	Helen M. Patel
16726	Lisa Renee Nickel
16728	Rhonda Lee Sandberg

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

Richard Bennett Gardner
Carrie Angela Lotspeich
Kaylahne Lace Wybrant
James W. Grimes
Jason C Norman

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

15396	A. Roger Craig Jr.
16647	Guan (Ian) Wang
14482	Jenny Chen

INITIAL REGISTRATIONS OF CPA PARTNERSHIPS:

None

INITIAL REGISTRATIONS OF CPA LIMITED LIABILITY PARTNERSHIPS:

None

INITIAL REGISTRATIONS OF CPA PROFESSIONAL CORPORATIONS:

None

REINSTATEMENT OF CPA PROFESSIONAL CORPORATIONS:

Firley, Moran, Freer and Eassa, C.P.A., P.C.

INITIAL REGISTRATIONS OF CPA PROFESSIONAL LIMITED LIABILITY COMPANIES:

None

CANCELLATION RESCINDED BY REGISTRANTS:**CPAs:**

Thomas E. Unke	Certificate No. 15935-R	Issued May 14, 2004
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CERTIFICATES SURRENDERED BY REGISTRANTS:**CPAs Surrendering Certificates Due to the New CPE Requirements:**

Michael P. Wright	Certificate No. 3148	Issued January 28, 1974
John Nolan Schupbach	Certificate No. 2562	Issued July 30, 1971
Sean P. Stewart	Certificate No. 13950	Issued August 4, 1997

CPAs Coming into Oklahoma to Practice Under Mobility:

George C. Kotridis	Certificate No. 15055	Issued April 27, 2001
Jon P. Parman	Certificate No. 10561	Issued July 27, 1989

CPAs No Longer Residing in Oklahoma:

William Lance Loper	Certificate No. 8920	Issued July 31, 1986
Marilyn Wiley Nelson	Certificate No. 8711	Issued January 23, 1986
Fred W. Southerland	Certificate No. 886	Issued July 24, 1953
Billy E. Clark	Certificate No. 5674	Issued July 27, 1981
Calvin Bruce Evanoff	Certificate No. 7925	Issued January 31, 1985
James David Perry	Certificate No. 10975	Issued July 26, 1990

No Longer Practicing in Oklahoma:

Marshal Q. Hull	Certificate No. 12413	Issued October 15, 1993
Jocelyn A. Newcomer	Certificate No. 16278	Issued June 29, 2007
Lori Merl Logan	Certificate No. 8000	Issued January 31, 1985
Nancy G. Higham	Certificate No. 5209	Issued June 20, 1980
Brent L. Hendrick	Certificate No. 16239	Issued October 20, 2006
Randy Wayne Jindra	Certificate No. 6927	Issued July 28, 1983

5337.

Retired:

Timothy C. Moore	Certificate No. 4123	Issued July 18, 1977
G. Faye Neighbors	Certificate No. 4672	Issued January 29, 1979
Camille Cristine Peak	Certificate No. 10050	Issued July 28, 1988
Robert Deryl Stevenson	Certificate No. 2571	Issued July 30, 1971
Ralph E. Wilcoxson	Certificate No. 5809	Issued July 27, 1981
Jerry Glen Davis	Certificate No. 1478	Issued February 4, 1961
Marvin Wayne Terrell	Certificate No. 8084	Issued January 31, 1985
Charles W. Page	Certificate No. 3500	Issued July 28, 1975
Gwen E. Woolstenhulme	Certificate No. 11431	Issued July 25, 1991
Elizabeth Betty Nolan	Certificate No. 4674	Issued January 29, 1979
Wesley D. Murtishaw	Certificate No. 11064	Issued December 19, 1990

PAs:

James Monroe Bullock	License No. 107	Issued July 8, 1968
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INDIVIDUALS AUTOMATICALLY REVOKED ON August 31, 2009:

As a result of non-compliance with Title 68, § 238.1 and Section 15.14 of Oklahoma Statutes:

CPAs:

611	Howard Boone Frank Jr	4113	Donna Cooper Lees
713	Erwin Alpern	4127	Dee Paige
719	William Joseph Ashe	4421	Mitchel Lewis Carter
773	John Beland Bickford	4515	Fred L. Spencer
1093	Don Eugene Cook	4655	Stephen James Litwack
1407	Richard Price Tomlinson	4735	Larry D. Zimmerman
1419	Donald Eugene Criswell	4995	Marcus Kent McNew
1507	Donald Lewis Miller	5159	Mitchell Kent Ulrey
1797	Don Walter Westfall	5243	Joyce Dean Clapper
1935	Laurence Randolph Bolen II	5259	Richard A. Evans
1951	James Matthew Murdock	5343	Irma Hail Stierwalt
2313	James William Smith	5429	Michael J. Allen
2369	Maurice Mayn Langston Jr.	5449	Robert C. Burcham
2393	Darrell D. Shobert	5583	Marianne B. Vannatta
2527	Richard Lee Gau	5819-R	Mark G. Dudley
2935	Robert Earl Bevins	6057	Kenneth A. Simmons
3005	R. B. Vinson	6283	Roderick L. Kendrick
3045	Eulonda Dawn Alkim	6513	Marka Kay Acton
3147	Thomas Michael White	6703	Darla Seeley Schulz
3339	Roy N. Gibson	6745	Paul Richard Wade
3473	Danny G. Hair	6825-R	Joseph E. Carlson
3501	John Hardin Parker	6971	Russell K. Morgan, Jr.
3911	Philip Stevenson Busby	6987	Kenneth S. Park
3917	Ted R. Clifton	7029	Robin A. Hessel
3979	Terry Drew Pearson	7179-R	Jeff L. Morton
4065	Gregory John Ward	7711	Dennis Ray Robinson

7725	John D. Schnebly	15265	Sabrina Grace Drennan
7823-R	W. Thomas Finley	15343	Heather Dawn Williams
7973	David Ford Johnson	15487-R	Kristen Rains Hillis
8105	Alice Marie Wegley	15513-R	Daniel Clarke Moulton
8411	Walter R. Reade	15721	Nicholas Lavezzo
8501	Grant A. Dicke	15787-R	Douglas E. Hasley III
8729	Elizabeth Van Hoecke	15919-R	Ronald T. Parker
8911	Larry J. Lebarre	16109	Amy Moll
9005	Sheree L. Voigtlander	16233-R	Allen L. Ala
9093	Jeffrey Kent Bergman	16647	Guan (Ian) Wang
9103	Patricia A. Brewer		
9157	Paul D. Edwards		
9173	Linda G. Fugate		
9603	James C. Ryan		
9773	Susan Orton Pefanis		
9837	Terri Annette Wilson		
9843	Paul A. Yarsa		
9859-R	Roman R. Hobza, Jr.		
9971	Clinton Leon Jenkins		
10207	Jon Kenyon Hargis		
10445	Hertha Jones		
10627	Beatrice Kyzer Boalt		
10853-R	Lisa J. McMurrain		
10911	Darryl Craig Eppler		
11167	Tayra Jenay Marquardt		
11627	Sharon B. Rich		
11649	Blondel Cecilia Steward		
11683	Kenneth Yancey Alan		
11725-R	Joseph Martin Frederick		
11769	Deborah Marie Doyle		
11773	Peter Alden Ellis		
11777	Cassie Dawn Farr		
12103	Brian D. Truitt		
12223	Brenda Gail Dorsey		
12391	Clois M. Wynn III		
12561	William Charles Moran		
12671	Larry L. Baker		
12791	Benjamin D. Scott		
12921	Manita Ho Lam		
13155	Brenda Lee McAfee		
13569	Deana M. Tyburczy		
13663	John M. Donaghue		
13785	Doyle A. Valentine		
13885	Susan L. Jackson		
14441	John L. Yeager		
14729	Tonya Marie Pryor		
14757	Michael S. Thompson		
14803	Kayla D. Baird		
14885	Robert A. Rohleder		
15005	Heather Ann Archer		
15177-R	Don C. Desoto		
15187-R	S. Dirk Pulliam		
15189-R	Julie Mae Rumford		

5339.

PAs:

37	Jack Layne Sterett	665	John Gordon Nance
1041	Paul Douglas Cardin		

DECEASED REGISTRANTS:

CPAs:

Donna Sue Strong	Certificate No. 9552	Issued July 23, 1987
Phillip D. Nelson	Certificate No. 5544	Issued January 26, 1981

PAs:

None

DISSOLVED FIRMS:

CPA Partnerships:

Moseley, Riddle & Dunnam, L.L.P.

CPA Corporations:

Kelly L. Harris, C.P.A., P.C

CPA Limited Liability Companies:

None