

OKLAHOMA ACCOUNTANCY BOARD
MINUTES OF REGULAR MEETING AND HEARINGS

January 21, 2011

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, January 21, 2011, in the Board Room of the Oklahoma Accountancy Board, 201 NW 63rd 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: Colin Autin, Interim Executive Director; Linda Ruckman, Interim Deputy Director; 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 8:34 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 Autin 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): All members were present.

Agenda Item #2 – Announcement of Visitors: The following visitors were present: Daryl Hill, representing the Oklahoma Society of Certified Public Accountants (OSCPA); Dean Taylor, representing the Oklahoma Society of Accountants (OSA); and Kristen Wehkamp, Reciprocal Applicant.

Agenda Item #3 – Public Comment Period: Interim Executive Director Autin advised the Board that he 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 six items for the OAB's consideration; (1) Approve the Minutes of the December 17, 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 month ending December 31, 2010; (3) Approve the verification of the administrative posting to the OAB's records and certification of scores for Window 4/2010 Examination, October – November 2010; (4) Take official notice of the experience verification applications which have been approved by the Interim Executive Director; (5) Approve the actions taken by the Interim Executive Director on applications and registrations filed since the previous meeting; and (6) Approve the CPE Committee's granting of an exemption for Sammye Norvell Cravens, CPA 9908, to comply with the CPE requirements. (Appendix I)

Motion by Sanner that the Consent Agenda be approved.
Second by St. John.

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

Agenda Item #5 – Discussion and possible action on Administrative Actions and recommendations and report from the Enforcement Committee: Vice Chair Ley addressed this item. Vice Chair Ley briefly reviewed a reconciliation of enforcement activity for the current fiscal year as follows:

Number of Files Pending as of 7/1/10:	105
Number of Files Opened 7/1/10 through 12/31/10:	54
Number of Dispositions 7/1/10 through 12/31/10:	<u>69</u>
Total Files Pending as of 12/31/10:	90

Vice Chair Ley noted that Member Sanner has been working to obtain on an on-going basis a reporting mechanism for the fines and costs that have been assessed. She felt it is important that the Board have a good analysis as to the amounts due from current registrants. She felt that in the future the Board may want to consider whether it wants to take action with regard to collections from individuals who are no longer registrants.

ADMINISTRATIVE CONSENT ORDERS:

Case No. 1851 – Roosevelt Johnson, Jr., CPA

This case is a result of a referral from the Records Coordinator. Respondent practiced public accounting under a firm that had been revoked for failure to register. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$1,500 and costs and attorney fees in the amount of \$262.50, which must be paid in monthly installments of \$200 or more until paid in full. The first payment will be due February 21, 2011, with subsequent payments due on or before the 21st of each succeeding month. 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 in compliance. Registrant reported 20 hours of CPE for 2007 (includes 2 hours of ethics); 67 hours of CPE for 2008 (includes 2 hours of ethics); and 34 hours of CPE for 2009 (includes 4 hours of ethics).

Peer Review Status: Not Applicable.

Case No. 1864 – Jimmie D. Jones, CPA

Without admitting or denying allegations of non-compliance with GAAP involving a change from LIFO to FIFO, Respondent entered into an Order with the SEC whereby Respondent was suspended from appearing or practicing before the SEC as an accountant. Respondent may apply for reinstatement to such practice after two years. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent will be placed on probation for two years, with the probation period running from the date of the SEC Order on July 17, 2009. Respondent is assessed costs and attorneys fees in the amount of \$422.50, which must be paid within 30 days from the effective date of this Order. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant reported 48 hours of CPE for 2007 (includes 2 hours of ethics); 40 hours of CPE for 2008 (includes 2 hours of ethics); and 46 hours of CPE for 2009 (includes 2 hours of ethics).

Peer Review Status: Not Applicable.

Case No. 1868 – Marvin G. Pember, CPA

This case is a result of a referral from the CPE Coordinator. Respondent claimed an exemption to the CPE requirement for years 2006 through 2008. In 2009, Board staff discovered Respondent worked as the CFO of a company, and as such, had a CPE requirement, a fact that was communicated to Respondent on several occasions. Respondent failed to complete any CPE for the subject years as directed, and once again claimed an exemption for 2009. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent agrees to surrender Respondent's certificate or provide the Board with an Affidavit of Lost Certificate. Respondent is assessed costs and attorney's fees in the amount of \$274.79. 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

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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 claimed an exemption for 2006 through 2009. Registrant did not qualify for the exemption.

Peer Review Status: Not Applicable.

Case No. 1870 – Cole & Reed, PC, CPA Firm

This case is a result of a referral from the Licensing Coordinator. For approximately five months, Respondent Firm employed an individual who was practicing public accounting without timely obtaining an Oklahoma reciprocal certification and a permit to practice. 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 \$264.29, 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. 1851, 1864, 1868 and 1870. Second by Volturo.

Affirmative Votes: Gray, Ley, Petete, Sanner, Shoemake, St. John and Volturo. Recused: Sanner on Case No. 1864 only.

FILES TO CLOSE:

File No. 1603 – CPA Firm

A complaint was filed informing the OAB of three separate lawsuits against the registrant firm involving alleged negligence in the performance of large-scale audits. The firm has submitted an affidavit stating that no Oklahoma office or CPA was involved in the subject audits. The Enforcement Committee recommends the file be closed.

OAB Records Summary

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

File No. 1644 – CPA

A complaint was filed alleging the registrant failed to complete audit work on a timely basis. The assigned investigator concluded that the registrant was unable to complete a timely audit due to the difficulty in obtaining the organization's records after the death of the former bookkeeper. In addition, embezzlement restitution amounts, which should have been reflected on the financial statements for the audit period, were not available until after the client filed the complaint. The Enforcement Committee recommends the file be closed.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant reported 42 hours of CPE for 2007 (includes 2 hours of ethics); 40 hours of CPE for 2008 (includes 2 hours of ethics); and 38 hours of CPE for 2009 (includes 2 hours of ethics).
Peer Review Status: Registrant is in compliance.

File No. 1711 - Cancelled CPA

This file was opened as a result of a referral by the US Department of Treasury, IRS Division, notifying the OAB that the cancelled registrant had been sanctioned by their office for failing to file tax returns for 2001 through 2004. The former registrant has submitted an affidavit stating that former registrant is now in compliance with all taxing authorities. The Enforcement Committee recommends the file be closed.

File No. 1790 – CPA

This file was opened as a result of a referral from the Licensing Coordinator. The registrant operated a website under a denied firm name. A letter was sent ordering the registrant to cease and desist using the name. The registrant has complied and the website was taken down. The Enforcement Committee recommends the file be closed.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant reported 81 hours of CPE for 2007 (includes 2 hours of ethics); 115.5 hours of CPE for 2008 (includes 2 hours of ethics); and 35.5 hours of CPE for 2009 (includes 2 hours of ethics).
Peer Review Status: Not Applicable.

File No. 1808 – Inactive CPA

This file was opened as a result of a referral from the Assistant CPE Coordinator. Despite having claimed an exemption to the CPE requirement for the years 2006 through 2009, the registrant used his CPA designation on his company's website. A

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letter was sent ordering the registrant to cease and desist using the CPA designation unless also accompanied by the status of "inactive". The registrant has agreed to cease and desist from the violation and all "CPA" designations have been removed from the website. The Enforcement Committee recommends the file be closed.

OAB Records Summary

CPE Status: Registrant claimed an exemption for the years 2006 through 2009.

Peer Review Status: Not Applicable.

File No. 1812 – Revoked CPA

This file was opened as a result of a referral from the Licensing Coordinator. On the cover letter for reinstatement, the revoked registrant used the designation "CPA (inactive)". A letter was sent ordering the individual to cease and desist using the CPA designation in any way unless the CPA certificate was reinstated. The individual has agreed. The Enforcement Committee recommends the file be closed.

Motion by Ley to close File Nos. 1601, 1602, 1773, 1786, and 1798. Second by Sanner.

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

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

File 1778

Motion by Ley that File No 1778 be assigned to the Administrative Law Judge unless settled prior to the hearing. Second by Shoemake.

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

Member Volturo asked if fees and fines due from individuals who are not registrants are being booked on the financials. Member Sanner stated that there is a receivable for the fines that are expected to be collected, and there is an equal offset due to the state.

Chair Gray noted that the only revenue the Board would retain is reimbursement of costs, and that the fines are transferred to the State's General Fund.

Vice Chair Ley stated that the Enforcement Committee has taken a dim view of registrants who do not follow what they have agreed to do as a part of a disciplinary action. Some have already been brought back before the Board for further disciplinary action. There was considerable discussion regarding the Board's ability to collect from non-registrants. Member St. John asked if the collection of fees and costs due from non-registrants could be turned over to the Attorney General's Office for collection. Mr. Crittenden stated that he believed that the Attorney General's Office would statutorily retain about 25% of the total collected. Member Sanner believed the key information the Board needs is when the OAB's responsibility for collection ends and when it becomes the State's responsibility. Mr. Crittenden stated that he would research this matter and report to the Board in February.

Agenda Item #6 – Discussion and possible action on report from AICPA Board of Examiners (BOE) State Board Committee: Member Ley addressed this item. She reported that she participated in a telephone conference update on January 10 regarding the status of the new exam rollout. Approximately 2,000 candidates took the exam in the first week. There was an approximate 5% complaint rate, which was primarily due to the fact that the simulations on Prometric's older machines take 14 to 20 seconds to load. Prometric has the older machines in about 40% of their test sites. The AICPA is working with Prometric to facilitate some new software or faster machines. Member Ley noted that this delay occurs only one time while a candidate is taking the exam. She reported that there have been extremely positive comments on the new calculator that is part of the exam.

Member Ley stated that it is anticipated there will be a 20% drop in the number of exams taken during the first window of 2011. She noted that there was a 20% increase in the fourth quarter of 2010. There will also be a delay in score reports being issued. All scores will be sent out in March in one package instead of being sent in waves. Overall the team responsible for administering the exam is pleased with the rollout and things are going well.

Agenda Item #7 – Discussion and possible action on report from the Outreach Committee: Member Ley addressed this item. She reported that the February meeting will be held in the Conference Center at Southwestern Oklahoma State University (SWOSU). Interim Deputy Director Ruckman has been coordinating arrangements for the meeting with Dr. Melody Ashenfelter, one of the OAB's registrants who has been active in the profession. SWOSU is looking forward to having the Board on their campus. A block of hotel rooms has been reserved for those requiring overnight lodging in Weatherford. Member Ley noted that Dr. Ashenfelter will be facilitating student visits during the Board meeting. The members of the Western Chapter of the OSCP are also being invited, but a high turnout is not expected due to it being tax season.

Member Ley reported that because most registrants are quite busy this time of year and the OAB is not fully staffed, there will not be substantial outreach activities taking place over the next few months.

Agenda Item #8 – Discussion and possible action on report from the Audit and Budget Committee: Member Sanner addressed this item. He stated that the audit for Fiscal Year 2010 is essentially over. The State Auditor should be presenting the results of the audit at the February Board meeting.

Agenda Item #9 – Discussion and possible action on report from Ad Hoc Committee to review and recommend changes to the Oklahoma Accountancy Board Consolidated Records Disposition Schedule 88-06: Member Sanner addressed this item. The Ad Hoc Committee has not met formally, but members have reviewed the proposed changes and provided input.

Member Gray asked if the proposed changes to the Schedule have already been put in place. Records Coordinator Matthew Sinclair responded in the negative. He stated that if the Board approves the proposed changes, they will be submitted to the State Archives and Records Commission for approval.

Motion by Sanner to approve the changes to the Oklahoma Accountancy Board Consolidated Records Disposition Schedule 88-06 as proposed. Second by St. John.

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

Member Petete asked if the Schedule would have to be amended when the agency begins imaging records. Mr. Sinclair stated that the OAB has already made adjustments to the schedule to accommodate records being kept in that format.

Agenda Item #10 – Discussion and possible action on report from Technology Committee on progress of Oklahoma Accountancy Board Imaging Project: Member Shoemake asked Interim Executive Director Autin to provide an update on the imaging project. Mr. Autin stated that there are three basic components that have to be in place before the OAB can have an imaging system. The first is a service legal agreement (SLA) with the Office of State Finance (OSF) to support the imaging repository. The other components are the hardware proposal and the software proposal. Mr. Autin stated that the OAB currently has a signed SLA, but it will not be in effect until it is reviewed and approved by the Board. The OAB has a signed recommendation for hardware (scanners, etc.). OSF has approved the software proposal, but the requisition still needs to be created. Mr. Autin stated that once all three components are in place, he will bring it back to the Board for final approval. He noted there will be slight changes to what the Board approved in August. The major change is a one-time payment of about \$6,000.00 to OSF and an additional \$200.00 a month on the existing SLA. Currently the OAB pays \$700 a month for network, hardware and software support. Adding the imaging repository would be an additional \$200.00 for a SLA of \$900.00 a month. Mr. Autin stated the proposal from BIS for the

implementation and software has not changed. Chair Gray inquired as to what the OAB would be getting for the \$6,000.00 one-time payment to OSF. Mr. Autin stated that the OAB would be getting cheaper implementation support from OSF rather than paying BIS for the support. BIS will still set up the interface, but there are other components that OSF believed it could do at a lower rate than BIS. Member Volturo asked if OSF can provide the required support in a timely manner. Mr. Autin stated that BIS has given timelines for task completion in its contract, but he could not recall whether or not OSF had done so. It was the consensus that the Board would want to see timelines for completion in the agreement with OSF for implementation support. Mr. Autin stated that he would bring a complete proposal for the Board's approval in February.

Mr. Autin also discussed the status of the enterprise software for licensing agencies. Mr. Autin noted that last September the Board indicated that the birth month renewal should be put in place in June and July of 2011. He stated that he and Mr. Sinclair are working with OK.gov, OSF, and CDS to determine the cost and timeline for modifications to the existing systems in order for that to happen. Chair Gray stated it was her understanding that OSF would not approve expending more money on the current system since it was going to provide the enterprise system for all licensing agencies. Mr. Autin stated that he was unaware of a directive that monies could not be expended for modification of the current systems.

Member Shoemake reported that he received an email from Carlos Johnson, former Chairman of the Board and a member of the Ad Hoc Committee for the Enterprise Project. Mr. Johnson indicated that the Department of Central Services would be awarding a contract to the successful vendor for the enterprise licensing software on Monday, January 24.

Case 1862 – Hearing in the matter of Jeff Lee Detwiler, CPA, Certificate No. 13477: Special Prosecutor Calvert addressed this matter. He informed the Board that Mr. Detwiler requested a continuance because he is currently working out of state. Chair Gray stated Case 1862 would be deferred to the February Board meeting.

Case 1871 – Show Cause in the matter of Kristen Wehkamp, Reciprocal Certificate Applicant: This matter came on for hearing at 9:24 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 Application for Reciprocal CPA Certificate of Kristen Wehkamp should be approved.

Following opening remarks by Ms. Wehkamp, the Special Prosecutor, moved that State's Exhibits 1-3 be accepted into the record. Ms. Wehkamp stated she had no objection. Chair Gray accepted State's Exhibits 1-3 into the record. Ms. Wehkamp then responded to questions from the Special Prosecutor and from Board members.

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Motion by St. John to approve the Application for Reciprocal CPA Certificate of Kristen Wehkamp. Second by Shoemake.

Member Volturo inquired as to whether the motion is simply to approve the application or to approve it under certain conditions. Member St. John stated his motion was to approve the application, but he would be open to discussion on the matter.

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

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

The Board entered into Executive Session at approximately 10:05 a.m.

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

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

The Board came out of Executive Session at approximately 10:18 a.m. Chair Gray noted for the record that no votes were taken during the Executive Session.

Chair Gray noted there was a motion on the floor to approve the Application for Reciprocal CPA Certificate of Kristen Wehkamp. Chair Gray asked if there was any further discussion. Hearing none, she called for a vote on the motion.

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. 1871.

Case No. 1837 – Hearing in the matter of Grant Dicke, CPA, Certificate No. 8501 – Revoked. This matter came on for hearing at 10:22 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 not present and was not represented by counsel. Special Prosecutor Calvert represented the State.

Special Prosecutor Calvert moved for the admission of State's Exhibits 1-8. Chair Gray accepted Exhibits 1-8 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, and is assessed a fine in the amount of \$500.00; 2) Respondent is assessed costs and attorney fees associated with this disciplinary matter in the amount of \$1,072.86; 3) Respondent is required to make monthly payments in the amount of \$200.00 until all fines, costs and attorney fees are paid in full. The first payment is due on or before January 17, 2011, with subsequent payments due on or before the 17th day of each succeeding month; 4) Respondent may apply to the Board for reinstatement of Certified Public Accountant Certificate No. 8501 by: (i) completion of the AICPA ethics examination, with a score of 90% or better, which was taken no earlier than ninety (90) days prior to applying for reinstatement; (ii) comply with CPE requirements; and (iii) payment of all fines, costs and attorney fees; 5) 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; 6) Respondent agrees not to violate the Act or Board's Rules in the future; 7) 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 Certified Public Accountant's certificate, license and/or permit to practice public accounting which may, at that time, be held by the Respondent; 8) 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 Petete to approve the Consent Order in Case No. 1837. 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. 1837.

Agenda Item #11 – Discussion and possible action on report from the Personnel Committee: Member Volturo addressed this item. He reported that the Personnel Committee is reviewing and evaluating the responses to the RFP for an executive search firm. A conference call is scheduled to finalize the evaluations. The evaluations and a letter of recommendation then have to be sent to the DCS for review by the Contracting Officer. It is hoped that a contract can be awarded soon.

Chair Gray stated that once the contract is awarded, the firm selected can begin evaluating the resumes that have already been submitted and that are being held by OPM.

Mr. Autin reported that effective January 13, 2011, Dana Reyna was relieved of her post as Assistant CPE Coordinator/Administrative Officer II. Interviews are currently being conducted for the CPE Coordinator position.

Agenda Item #12 – Discussion and possible action to approve the August and November invoices for Calvert Law Firm: Chair Gray addressed this item. She stated that both of the invoices for Calvert Law Firm exceeded \$10,000.00, which is the limit she has authority to approve. It was noted that there was an error on the posted agenda, and that it is actually the October and December invoices for Calvert Law Firm that are being presented for Board approval. Mr. Crittenden recommended that the Board consider these invoices even though there was an error on the posted agenda. Chair Gray noted that she approved the November invoice for Calvert Law Firm because it was less than \$10,000.00.

Member Ley reported that the Enforcement Committee has reviewed these invoices. She noted that there was a substantial amount of detail submitted with the invoices which has not been provided to the Board because it contains confidential information. She also noted that there was a delay in issuance of the invoices by the Calvert Law Firm due to server problems.

Motion by Ley to approve the October Invoice for Calvert Law Firm in the amount of \$12,283.75, and the December Invoice for Calvert Law Firm in the amount of \$11,496.82.

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

Agenda Item #13 – Discussion and possible action to nominate Carlos E. Johnson, CPA as Vice Chair of the National Association of State Boards of Accountancy: Chairman Gray addressed this item. Chair Gray reported that NASBA recently released a letter requesting nominations for Vice Chair of NASBA. Three individuals from Oklahoma are on the approved list, but only one of the three has expressed interest in being nominated. That individual is Carlos Johnson who was a member of the OAB for ten years, and who is the former Chairman of the OAB. Chair Gray added that the Texas Board of Public Accountancy has already voted to support the nomination of Carlos Johnson as Vice Chair.

Motion by St. John to nominate Carlos Johnson for Vice Chair of NASBA. Second By Shoemake.

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

Chair Gray requested that Interim Executive Director Autin prepare a letter of nomination to send to NASBA, and that he notify the other Boards of Accountancy that the Oklahoma Board has nominated Carlos Johnson as Vice Chair.

Agenda Item #14 – 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) Interim Executive Director/Executive Director, b) Interim Deputy Director/Deputy Director, c) Licensing Coordinator, d) Examination Coordinator, e) CPE Coordinator, f) Assistant CPE Coordinator, g) Peer Review Coordinator, h) Records Coordinator, i) Accountant II, and j) Enforcement Coordinator: There was no action taken on this agenda item.

Agenda Item #15 – New Business: There was no new business discussed.

Agenda Item #16 – Interim Executive Director’s Report: Interim Executive Director Autin reported on the following:

- The Budget Request for fiscal year 2012 was filed on December 22, 2010.
- It was requested last month that staff look into the possibility of cross referencing a list of those who fail to register with the Department of Vital Statistics prior to revocation to determine if any of the individuals are deceased. He reported that the OAB can enter into a contract with the Department of Vital Statistics similar to the contract with the OSBI for Background checks.
- Expenditures made by the Interim Executive Director with approval of the Chair between \$2,500 and \$10,000 since the preceding Board meeting:
 - State Auditor & Inspector; November 2010 services regarding 2010 fiscal year audit - \$5,483.25
 - Vicky Petete, CPA; NASBA Western Regional Conference Travel Claim - \$2,512.25
 - Calvert Law Firm; September 2010 - \$6,292.70
 - Calvert Law Firm; October 2010 - \$6,786.28
 - Oklahoma Attorney General’s Office; November 2010 - \$2,706.20
 - Department of Central Services; November 2010 Bulletin - \$7,133.18

Agenda Item #17a – Chair’s Announcements: Chair Gray announced that she attended her first NASBA Board of Directors meeting. NASBA has been in search of an Executive Director/ CEO, to replace David Costello when he retires in December. The Executive Search Committee came to the Board of Directors with the recommendation that Ken Bishop be the replacement for David Costello. It was the decision of the Board of Directors to uphold that recommendation.

Chair Gray reported that NASBA recently released an Exposure Draft with regard to guidelines for CPA firm names. Chair Gray appointed herself, Member Petete, and Interim Deputy Director Ruckman to serve on an ad hoc committee to review the Exposure Draft and make any recommendations. Chair Gray asked Member Petete to Chair the ad hoc committee. Chair Gray asked that any comments Board members might have regarding the Exposure Draft be submitted to Member Petete.

Chair Gray reported that the legislative amendments proposed by the OSCPA which the Board voted to support are in Senate Bill 270.

Chair Gray announced that unless there is business that cannot wait until April, the Board will not meet in March. She requested that the March meeting not be cancelled until it can be confirmed that there is not an urgent need to hold the meeting. Member Petete asked if consideration could be given to changing the date of the May Board because it currently conflicts with the industry conference. After considerable discussion, it was decided that the April meeting would be rescheduled for April 19, and that the May meeting would be rescheduled for May 19.

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 Friday, February 18, 2011, at the Conference Center, Southwestern Oklahoma State University, 1121 N 7th Street, Weatherford, Oklahoma.

Agenda Item #16 – Adjourn: There being no further business to come before the Board, Chair Gray entertained a motion to adjourn.

Motion by Ley that the meeting be adjourned. Second by Volturo.

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

The meeting was adjourned at approximately 10:58 a.m.

Janice L. Gray, Chair

Date

ATTEST:

E. B. St. John, Secretary

Date

APPENDIX I

GRADES CERTIFIED: The OAB took official notice of the administrative posting of scores to the OAB's records for the Window 4/2010 Examination which were certified by the Interim Executive Director.

The following candidates successfully passed the Certified Public Accountant Examination Window 4/2010:

Name

MOYOSORE ADEBOWALE AYOOLA

ROBERT HERRICK BENSON**JACK RAYMOND BENTER****NATHAN MICHAEL BLAIS**

WESLEY SCOTT CALLENDER

RANDALL OWEN CANNON

BRETT EDWARD CARNES

GEOFFREY DYLAN COPE

TONI DIANE CRUZ**DANIELLE MARIE CUMMINS**

SARAH DASH

PATRICK WAYNE DEAKINS

KYLE DENNY

ANELA LEANN ELLIOTT

GENEVIEVE D. FOSTER

PEGGY JO GASKILL

CARLY RENEE GILKERSON

ASHLEY ELIZABETH GOLDA

JOHN PAUL GOODE

MINDY SARIE HINES

MICHAEL LEONARD HODGES**TARA HOFFMAN****MATTHEW DAVID HOLLAND**

BRIAN WAYNE JACKSON

KATIE RAE JOHNSON**SPENCER KING****ANDREA DAWN KISSACK****JENNIFER LEIGH MAJOR**

KRISTINA LYNN MARBERRY

MICHAEL KEVIN MCDONALD**OLGA VLADIMIROVNA MIRONOVA****PHILIP DONALD MOCK**

DAVID TYLER MYNES

STACI DAWN NELSON

JONATHAN CURT NICCUM

DARA CATHERINE NORDSTOG

YUXIN QIN

ROCHELLE QUILLMAN

5799.

BRIAN PATRICK RAHLF
SWAPNA PRODDUTUR REDDY
DARCY LYNN REHERMAN
ANDREA HERRING RICE
JARED D. ROBINSON
CHANDRA DENICE SHELBY
DAVID JOSEPH STILES
MICHELLE MARIE STOVERINK
JOHN CORBETT THOMPSON
LINDSEY BLAIR TOWER
MICKI VAN
JEFFREY SCOTT VESTRING
CHRISTOPHER RICHARD WALTERS
MARK RUSSELL WALTERS
JANET ZERBY
MI ZHOU

BOLD = Each section passed on first sitting

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:

Mark Allen Chisum	Certificate No. 8197	Issued July 26, 1985
Jennifer Leigh Gorrell	Certificate No. 16089-R	Issued July 21, 2005
Kelly James Mlnarik	Certificate No. 12558	Issued Jan. 21, 1994
George L. Dinkel	Certificate No. 14295-R	Issued Aug. 14, 1998
Tim O. Moran	Certificate No. 14543	Issued Aug. 2, 1999

No Longer Residing in Oklahoma: None

Retired:

Janice M. Jones	Certificate No. 6838-R	Issued June 16, 1983
Robert Lawson Smith	Certificate No. 6061	Issued Jan. 29, 1982

PAs:

Retired: None

DECEASED REGISTRANTS:**CPAs:**

Paul A. Puttroff	Certificate No. 529	Issued Jan. 31, 1948
Paul Russell Hodgson	Certificate No. 654	Issued Jan. 29, 1950
Don Eugene Cook	Certificate No. 1093	Issued Jan. 28, 1956
Donald Eugene Criswell	Certificate No. 1419	Issued July 29, 1960
Kenneth E. Reynolds	Certificate No. 1568	Issued Feb. 3, 1962
John Everett Bruno	Certificate No. 3907	Issued Jan. 24, 1977
Marianne Brown Vannatta	Certificate No. 5583	Issued Jan. 26, 1981

PAs:

None

DISSOLVED FIRMS:

PA Partnerships: None

CPA Partnerships:

Moran & Reed

PA Corporations: None

CPA Corporations:

Bossert & Bossert, CPA's & Financial Services, P.C.
 Hulme Rahhal Henderson, Inc.
 Melvin L Johnston C.P.A. P.C.
 SAS 70 Solutions, Inc. (Florida)

PA Limited Liability Companies: None

CPA Limited Liability Companies:

Minnix & Meacham, C.P.A.'s, P.L.L.C.
 Wingard & Ragsdale CPA's, PLLC

PA Limited Liability Partnerships: None

CPA Limited Liability Partnerships: None

5801.

INDIVIDUALS AUTOMATICALLY REVOKED ON January 1, 2011:

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

CPAs:

<u>Certificate No.</u>	<u>Name</u>
4616	Steven Duane Davidson

RESCINDMENT OF AUTOMATIC REVOCATION OF CPA CERTIFICATE PURSUANT TO OAC 10:15-23-3(B):

Don Eugene Cook	Certificate No. 1093	Issued Jan. 28, 1956
Donald Eugene Criswell	Certificate No. 1419	Issued July 29, 1960
Marianne Brown Vannatta	Certificate No. 5583	Issued Jan. 26, 1981

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

Wesley Scott Callender
Jordan Michael Carris
Pauline Marie Davis
Kristina Lynn Marberry
Mariann Elizabeth McKinney
Peggy Jo Radcliffe
Nathan Michael Blais
Geoffrey Dylan Cope
Andrea Herring Rice
Jeremy Wayne VanValin

APPLICATIONS FOR CERTIFICATION (Successful Candidates):

16893	Katherine Lee McKnight
16898	Katie Cecilia Nix
16939	Adrienne Michelle Johnson
16943	Rachel Joy Rivera
16947	Kristen Michelle Lindblom
16959	Mei-Lin Yang
16968	Amanda Michelle Kennedy
16969	Rebecca Ann Brandt
16971	Julie Ann Toben

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

Joanne K. Ferguson (Massachusetts)
Jackie M. Brooks (Idaho)

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

8236 Kevin Leroy Greene

INITIAL FIRM REGISTRATIONS OF SOLE PROPRIETORSHIPS UNDER SECTION 15.15:

None

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:

Brightline CPAs and Associates, Inc. (Florida)
Jimmy D. Hall & Associates, LTD (Arkansas)
Joe Bossert, CPA & Financial Services, P.C.
Johnston and Ladd CPAs, PC
Lam Vinson & Company, P.C.

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS:

None

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:

Moran & Reed, PLLC
Rahhal Henderson Johnson, PLLC
Nathan Willsey, CPA, PLLC

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

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