

OKLAHOMA ACCOUNTANCY BOARD
MINUTES OF REGULAR MEETING AND HEARINGS

April 26, 2013

The Oklahoma Accountancy Board office (OAB) convened in regular session on Friday, April 26, 2013, at the Oklahoma Accountancy Board at 201 NW 63rd St., Ste. 210, Oklahoma City, Oklahoma 73116:

Janice L. Gray, CPA, Vice Chair
Jay Engelbach, CPA, Secretary
Barbara Ley, CPA, Member
Mike Sanner, CPA, Member
Jody Manning, Member
Karen Cunningham, Member

Board staff present at the meeting: Randall A. Ross, Executive Director; Colin Autin, Deputy Director; LaLisa Semrad, Enforcement Coordinator; Jason Doss, Licensing Coordinator; Michael Mount, CPE Coordinator; Matthew Sinclair, Records Coordinator, and Rebekah Flanagan, Administrative Assistant. Assistant Attorney General John Crittenden was also present.

Agenda Item #1a – Call To Order: At approximately 8:36 a.m. Vice Chair Gray called the meeting to order.

Agenda Item #1b – Declaration of Quorum: Vice Chair Gray declared a quorum.

Agenda Item #1c – Announcement of Legal Meeting Notice: Executive Director Ross 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) Were Unavoidable Pursuant to Title 59, Section 15.3(B)(5): Chair Petete was not present for the Board meeting. Vice Chair Gray excused her absence.

Agenda Item #2 – Announcement of Visitors: The following visitors were present for the appropriate time: Daryl Hill, representing the Oklahoma Society of Certified Public Accountants (OSCPA); Dean Taylor, representing the Oklahoma Society of Accountants (OSA); Rob Ramana and Danielle Williams with Calvert Law Firm.

Agenda Item #3 – Public Comment Period: Executive Director Ross advised the Board that he had not received any requests for public comment.

Agenda Item #4 – Consent Agenda: The Consent Agenda contained five items for the OAB's consideration: (1) Approve the Minutes of the February 15, 2013, Regular Meeting of the OAB; (2) Take official notice of the preliminary OAB financial statements for FY 2013, for the months ended February 28, 2013, and March 31, 2013; (3) Take

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official notice of the experience verification applications which have been approved by the Executive Director; (4) Approve the actions taken by the Executive Director on applications and registrations filed since the previous meeting and (5) Approve the verification of the administrative posting to the OAB's records and certification of scores for Window 1/2013 Examination, January and February 2013.

Motion by Sanner to approve the Consent Agenda. Second by Cunningham.

Affirmative Votes: Gray, Sanner, Engelbach, Cunningham, Manning, and Ley. Absent: Petete.

Agenda Item #5 – Discussion and possible action on Administrative Actions and report from the Enforcement Committee:

ADMINISTRATIVE CONSENT ORDERS:

Case No. 1943 – Melissa K. Mainord, CPA

This case was opened as a result of a referral by the Licensing Coordinator that Respondent practiced without a permit for several months under a revoked firm. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed fines of \$500 for practicing without a permit and \$1,000 for practicing under a revoked firm, plus costs and attorney fees in the amount of \$203.75, which must be paid within 30 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.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant reported 39 hours of CPE for 2009 (includes 0 hours ethics); 48 hours for 2010 (includes 2 hours ethics); and 46 hours for 2011 (includes 2 hours ethics).

Peer Review Status: N/A

Case No. 1950 – Harvey L. Bottoms, CPA

This case was opened as a result of a referral by the Licensing Coordinator that Respondent claimed the CPE exemption for compliance years 2009, 2010, and 2011 while Respondent was ineligible to take said exemption, and that Respondent failed to complete required CPE for those same years. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent's certificate is revoked for "cause", and Respondent is assessed costs and attorney fees in the amount of \$170.75, which must be paid within thirty days from the effective date of this Order. Should Respondent apply for reinstatement, Respondent will be required to demonstrate at a hearing that Respondent satisfies the requirements

for reinstatement, and has completed Professional Ethics: AICPA's Comprehensive Course with a score of 90% or better, and taken with ninety (90) days prior to applying for reinstatement. Any failure by the Respondent to comply with any of the terms of this Order shall result in an immediate hearing before the Board. In addition, a proven violation of the ACO, the Act or the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

OAB Records Summary

CPE Status: Registrant is not in compliance.
Peer Review Status: N/A

Case No. 1951 – Brown, Kinion & Company, CPA, INC., CPA Firm

This case is a result of a referral by the Licensing Coordinator. For approximately three weeks, Respondent firm held out as a CPA firm and practiced public accounting while revoked. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$1,000 plus costs and attorney fees in the amount of \$170.75, which must be paid within 30 days of the effective date of this Order. Any failure by the Respondent to comply with any of the terms of this Order shall result in an immediate hearing before the Board. In addition, a proven violation of the ACO, the Act or the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

OAB Records Summary

Peer Review Status: Registrant is in compliance.

Case No. 1954 – Peter A. Terranova, CPA

This case was opened as a result of a referral by the Peer Review Oversight Committee that Respondent received two consecutive failed peer reviews. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$10,000, plus costs and attorney fees in the amount of \$275.75, which shall be paid in eleven monthly installments. In addition, should Respondent wish to perform future audit or review work, Respondent must submit pre-issuance reviews until the next peer review. Any failure by the Respondent to comply with any of the terms of this Order shall result in an immediate hearing before the Board. In addition, a proven violation of the ACO, the Act or the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant reported 52 hours of CPE for 2009 (includes 8 hours ethics); 42 hours for 2010 (includes 2 hours ethics); and 47 hours for 2011 (includes 2 hours ethics).
Peer Review Status: Registrant is in compliance.

Case No. 1955 – Cameron Sampler, CPA

This case is a result of a referral by the Licensing Coordinator. For approximately five months, Respondent practiced public accounting without a permit after failing to timely file for an Oklahoma reciprocal certificate. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$500 plus costs and attorney fees in the amount of \$176.50, which must be paid within 30 days of the effective date of this Order. Any failure by the Respondent to comply with any of the terms of this Order shall result in an immediate hearing before the Board. In addition, a proven violation of the ACO, the Act or the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

OAB Records Summary

CPE Status: Registrant is in compliance – Reciprocal certificate received in 2013.
Peer Review Status: Not applicable.

Case No. 1957 – Debra Jo Schultz, CPA

This case was opened as a result of a referral by the Licensing Coordinator that Respondent claimed the CPE exemption for compliance years 2009, 2010, and 2011 while Respondent was ineligible to take said exemption, and that Respondent failed to complete required CPE for those same years. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent's certificate is revoked for "cause", and Respondent is assessed costs and attorney fees in the amount of \$240.75, which must be paid within thirty days from the effective date of this Order. Should Respondent apply for reinstatement, Respondent will be required to demonstrate at a hearing that Respondent satisfies the requirements for reinstatement, and has completed Professional Ethics: AICPA's Comprehensive Course with a score of 90% or better, and taken with ninety (90) days prior to applying for reinstatement. Any failure by the Respondent to comply with any of the terms of this Order shall result in an immediate hearing before the Board. In addition, a proven violation of the ACO, the Act or the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

OAB Records Summary

CPE Status: Registrant is not in compliance.
Peer Review Status: N/A

Case No. 1958 – Teresa K. Wiley, CPA

This case was opened as a result of a referral by the Licensing Coordinator that Respondent practiced without a permit for several months while working as an employee of a registered firm. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$500, plus costs and attorney fees in the amount of \$259, which

must be paid within 30 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.

OAB Records Summary

CPE Status: Registrant is in compliance with RTAS requirements.
Peer Review Status: N/A

Case No. 1959 – Matthew H. Bell, CPA

This case was opened as a result of a referral by the Licensing Coordinator that Respondent failed to complete any CPE for compliance year 2011 and did not qualify for an exemption to the CPE requirement. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$500, plus costs and attorney fees in the amount of \$165.25, which must be paid within 30 days from the effective date of this Order. In addition, Respondent is required to complete the past-due CPE within ninety 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.

OAB Records Summary

CPE Status: Registrant was certified in 2010 and reported 101 hours of CPE (includes 4 hours ethics); and did not report any CPE for 2011.
Peer Review Status: N/A

Case No. 1962 – Lori Ann Canfield, CPA

This case was opened as a result of a referral by the Licensing Coordinator that Respondent claimed the CPE exemption for compliance years 2009 and 2010 while Respondent was ineligible to take said exemption, and that Respondent failed to complete required CPE for compliance years 2009, 2010, and 2011. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent's certificate is revoked for "cause", and Respondent is assessed costs and attorney fees in the amount of \$141.75, which must be paid within thirty days from the effective date of this Order. Should Respondent apply for reinstatement, Respondent will be required to demonstrate at a hearing that Respondent satisfies the requirements for reinstatement, and has completed Professional Ethics: AICPA's Comprehensive Course with a score of 90% or better, and taken within ninety (90) days prior to applying for reinstatement. Any failure by the Respondent to comply with any of the terms of this Order shall result in an immediate hearing before the Board. In addition, a proven violation of the ACO, the Act or the Board's Rules authorizes the Board to take such other and further action as the Board

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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.
Peer Review Status: N/A

Case No. 1963 – Cindy G. Springer, CPA

This case was opened as a result of a referral by the Licensing Coordinator that Respondent claimed the CPE exemption for compliance years 2009 and 2010 while Respondent was ineligible to take said exemption, and that Respondent failed to complete required CPE for compliance years 2009, 2010, and 2011. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed fines of \$1,000 for wrongfully claiming the exemption for two years and \$1,500 for failure to complete CPE, plus costs and attorney fees in the amount of \$129.25, which must be paid within 30 days from the effective date of this Order. In addition, Respondent is required to complete the requirements to return to active status. Any failure by the Respondent to comply with any of the terms of this Order shall result in an immediate hearing before the Board. In addition, a proven violation of the ACO, the Act or the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

OAB Records Summary

CPE Status: Registrant is not in compliance.
Peer Review Status: N/A

Case No. 1964 – Amy Lafevers, CPA

This case was opened as a result of a referral by the Licensing Coordinator that Respondent claimed the CPE exemption for compliance year 2010 while Respondent was ineligible to take said exemption, and that Respondent failed to complete required CPE for compliance years 2010 and 2011. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent's certificate is revoked for "cause", and Respondent is assessed costs and attorney fees in the amount of \$70.75, which must be paid within thirty days from the effective date of this Order. Should Respondent apply for reinstatement, Respondent will be required to demonstrate at a hearing that Respondent satisfies the requirements for reinstatement, and has completed Professional Ethics: AICPA's Comprehensive Course with a score of 90% or better, and taken within ninety (90) days prior to applying for reinstatement. Any failure by the Respondent to comply with any of the terms of this Order shall result in an immediate hearing before the Board. In addition, a proven violation of the ACO, the Act or the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

OAB Records Summary

CPE Status: Registrant is not in compliance.
Peer Review Status: N/A

Case No. 1965 – BKD, LLP, CPA Firm

This case was opened as a result of a referral from the Licensing Coordinator that Respondent Firm staffed an employee, for approximately four months, who was practicing public accounting without registering with the Board and obtaining a permit. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$500 and costs and attorney fees in the amount of \$62.50, which must be paid within 30 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.

OAB Records Summary

Peer Review Status: Registrant is in compliance.

Case No. 1966 – Patricia Ann Dotson, CPA

This case was opened as a result of a referral by the Licensing Coordinator that Respondent claimed the CPE exemption for compliance years 2009, 2010, and 2011 while Respondent was ineligible to take said exemption, and that Respondent failed to complete required CPE for those same years. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent's certificate is revoked for "cause", and Respondent is assessed costs and attorney fees in the amount of \$206.75, which must be paid within thirty days from the effective date of this Order. Should Respondent apply for reinstatement, Respondent will be required to demonstrate at a hearing that Respondent satisfies the requirements for reinstatement, and has completed Professional Ethics: AICPA's Comprehensive Course with a score of 90% or better, and taken within ninety (90) days prior to applying for reinstatement. Any failure by the Respondent to comply with any of the terms of this Order shall result in an immediate hearing before the Board. In addition, a proven violation of the ACO, the Act or the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

OAB Records Summary

CPE Status: Registrant is not in compliance.
Peer Review Status: N/A

Case No. 1967 – Rebecca D. Smith, CPA

This case was opened as a result of a referral by the Licensing Coordinator that Respondent practiced without a permit for several months while working as a contract laborer doing bookkeeping work for Respondent's former employer. An Administrative

Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent's certificate is revoked for "cause", and Respondent is assessed costs and attorney fees in the amount of \$231.25, which must be paid within thirty days from the effective date of this Order. Should Respondent apply for reinstatement, Respondent will be required to demonstrate at a hearing that Respondent satisfies the requirements for reinstatement, and has completed Professional Ethics: AICPA's Comprehensive Course with a score of 90% or better, and taken within ninety (90) days prior to applying for reinstatement. Any failure by the Respondent to comply with any of the terms of this Order shall result in an immediate hearing before the Board. In addition, a proven violation of the ACO, the Act or the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant reported 44 hours of CPE for 2009 (includes 3 hours ethics); 42 hours for 2010 (includes 2 hours ethics); and 40 hours for 2011 (includes 2 hours ethics).

Peer Review Status: N/A

Case No. 1968 – Natalie Cross, CPA

This case is a result of a referral by the Licensing Coordinator. For approximately three months, Respondent practiced public accounting without a permit after failing to timely file for an Oklahoma reciprocal certificate. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$500 plus costs and attorney fees in the amount of \$118.61, which must be paid within 30 days of the effective date of this Order. Any failure by the Respondent to comply with any of the terms of this Order shall result in an immediate hearing before the Board. In addition, a proven violation of the ACO, the Act or the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

OAB Records Summary

CPE Status: Registrant is in compliance – Reciprocal certificate received in 2013.

Peer Review Status: Not applicable.

Case No. 1969 – Suzanne M. Crews, PC, CPA Firm

This case is a result of a referral by the Licensing Coordinator. For approximately six weeks, Respondent firm held out as a CPA firm and practiced public accounting while revoked. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$1,000 plus costs and attorney fees in the amount of \$124.50, which must be paid within 30 days of the effective date of this Order. Any failure by the Respondent to comply with any of the terms of this Order shall result in an immediate hearing before the Board. In addition, a proven violation of the ACO, the Act or the Board's Rules authorizes the

Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

OAB Records Summary

Peer Review Status: Not applicable.

Case No. 1970 – Lea Anne Smith, CPA

This case was opened as a result of a referral by the Licensing Coordinator that Respondent practiced without a permit for one month. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$500, plus costs and attorney fees in the amount of \$118.50, which must be paid within 30 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.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant reported 50 hours of CPE for 2009 (includes 2 hours ethics); 44 hours for 2010 (includes 4 hours ethics); and 41 hours for 2011 (includes 0 hours ethics).

Peer Review Status: N/A

Case No. 1974 – Brian Edward Roberts, CPA

This case was opened as a result of a referral by the Licensing Coordinator that Respondent practiced without a permit for approximately three weeks. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$500, plus costs and attorney fees in the amount of \$118.61, which must be paid within 30 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.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant reported 40 hours of CPE for 2009 (includes 4 hours ethics); 40 hours for 2010 (includes 0 hours ethics); and 46 hours for 2011 (includes 6 hours ethics).

Peer Review Status: N/A

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Motion by Sanner to approve the following Administrative Consent Orders: 1943, 1950, 1951, 1954, 1955, 1957, 1958, 1959, 1962, 1963, 1964, 1965, 1966, 1967, 1968, 1969, 1970 and 1974. Second by Engelbach.

Affirmative Votes: Gray, Sanner, Engelbach, Cunningham, Manning, and Ley. Absent: Petete.

Note: Vice Chair Gray recused herself from Case No. 1954.

FILES TO CLOSE:

File 1956 – CPA

This file was opened as a result of a referral from the Licensing Coordinator that the registrant wrongly claimed CPE exemptions for years that the registrant worked in an accounting-related position in industry. The registrant submitted certificates of completion for CPE courses taken during those years to show compliance with the CPE requirements; therefore, the Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant submitted certificates for over 120 hours of CPE taken during the 2009-2011 compliance periods, and will continue to report CPE in future years.

Peer Review Status: N/A.

File 1959 – CPA

A complaint was filed alleging the registrant failed to return client calls. After being notified of the complaint, the registrant contacted the individual and resolved the issue; therefore, the Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant reported 40 hours of CPE for 2009 (includes 2 hours ethics); 42 hours for 2010 (includes 2 hours ethics); and 43 hours for 2011 (includes 3 hours ethics).

Peer Review Status: N/A

File 1965 – CPA

This file was opened as a result of a referral from the Licensing Coordinator that the registrant was practicing public accounting without a permit by advertising for bookkeeping services on a website. The registrant explained that the registrant had taken a bookkeeping course in the hopes of starting a business, and setting up the website was part of that class. However, that business never officially opened and no clients were served. Since the website did not utilize the CPA designation in any way, the Enforcement Committee recommends that the file be closed with a private reprimand issued to the registrant.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant reported 43 hours of CPE for 2009 (includes 2 hours ethics); 48 hours for 2010 (includes 2 hours ethics); and 134 hours for 2011 (includes 4 hours ethics).

Peer Review Status: N/A

File 1969 – CPA Firm

This file was opened as a result of a referral from the Licensing Coordinator that the registrant firm was four weeks late in filing its annual registration with the Board. The firm manager claims that the firm is inactive and the registration with the Board was filed in the event that the manager's sole proprietor practice was expanded. The expansion has not occurred, and the manager now wishes to cancel the firm's registration. Since we have no evidence of the firm practicing public accounting, the Enforcement Committee recommends that the file be closed.

OAB Records Summary

Peer Review Status: N/A

File 1975 – CPA Firm

This file was opened as a result of a referral from the Licensing Coordinator that the registrant firm may have been practicing before registering with the Board. The firm was formed with the secretary of state six months before registering; however, the manager claims it did not begin serving clients until after the firm was approved by the Board. Since we have no evidence of the firm practicing public accounting while it was unregistered, the Enforcement Committee recommends that the file be closed.

OAB Records Summary

Peer Review Status: N/A

File 1984 – CPA

This file was opened as a result of a referral by the Licensing Coordinator that the registrant failed to complete any CPE for 2011 and did not claim an exemption from the CPE requirement. Upon further review of the registrant's job duties, it was discovered that the registrant did qualify for an exemption; therefore, the Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant reported 40 hours of CPE for 2009 (includes 4 hours ethics); 48 hours for 2010 (includes 4 hours ethics); and qualified for an exemption for 2011.

Peer Review Status: N/A

File 1992 – CPA Firm

A complaint was filed alleging the registrant firm sent another client's bank balance information to the complainant. The firm apologized for the error, offered to pay for

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credit reports, and worked with the bank to change the complainant's bank account number. This appears to be an inadvertent mistake, and the firm has not been informed that any other confidential information was mailed to the wrong individuals; therefore, the Enforcement Committee recommends that the file be closed.

OAB Records Summary

Peer Review Status: Registrant is in compliance.

File 2000 – CPA

This file was opened as a result of a referral from the Licensing Coordinator that the registrant may have wrongly claimed CPE exemptions for years that the registrant worked in an accounting-related position in industry. The registrant submitted an employer affidavit attesting that the registrant's job duties were not accounting related; therefore, the Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant has claimed the CPE exemption for the last three years.

Peer Review Status: N/A.

File 2003 – CPA

This file was opened as a result of a referral from the Licensing Coordinator that the registrant wrongly claimed CPE exemptions for years that the registrant worked in an accounting-related position in industry. The registrant submitted certificates of completion for CPE courses taken during those years to show compliance with the CPE requirements; therefore, the Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant submitted certificates for over 120 hours of CPE taken during the 2009-2011 compliance periods, and will continue to report CPE in future years.

Peer Review Status: N/A.

File 2010 – CPA

This file was opened as a result of a referral from the Licensing Coordinator that the registrant wrongly claimed CPE exemptions for years that the registrant worked in an accounting-related position in industry. The registrant submitted certificates of completion for CPE courses taken during those years to show compliance with the CPE requirements; therefore, the Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant submitted certificates for over 120 hours of CPE taken during the 2009-2011 compliance periods, and will continue to report CPE in future years.

Peer Review Status: N/A.

File 2013 – CPA

This file was opened as a result of a referral from the CPE Coordinator that the registrant failed to document two hours of ethics CPE. The registrant was able to document enough ethics hours in other years to demonstrate compliance with the rolling three-year requirement; therefore, the Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant reported 42 hours of CPE for 2009 (includes 2 hours ethics); 42 hours for 2010 (includes 2 hours ethics); and 42 hours for 2011 (ethics hours adjusted to 0).

Peer Review Status: N/A.

Motion by Sanner to close the following Files: 1956, 1959, 1965, 1969, 1975, 1984, 1992, 2000, 2003, 2010 and 2013.
Second by Cunningham.

Affirmative Votes: Gray, Sanner, Engelbach, Cunningham, Manning, and Ley. Absent: Petete.

Agenda Item #6 – Discussion and possible action to accept original Application to Reinstate the CPA certificate of Jonathan D. Proctor: Executive Director Ross informed the Board of Mr. Proctor's case history. His show cause hearing was scheduled for the February Board meeting; however, Mr. Proctor did not appear for the hearing. As a result the Board denied his Application for Reinstatement and ordered that, should he wish to reinstate in the future, Mr. Proctor must start the reinstatement process from the beginning.

The Board was later informed that Mr. Proctor could not appear for his February hearing due to medical reasons. He requested that the Board reconsider his original application without the requirement to start the reinstatement process from the beginning.

Motion by Sanner that the Board rescind the previous order from the February Board meeting, and allow Mr. Proctor to show cause at the April Board meeting, as requested.
Second by Manning.

Affirmative Votes: Gray, Sanner, Engelbach, Cunningham, Manning, and Ley. Absent: Petete.

Case No. 1947 – Show Cause in the matter of the Application to Reinstate the CPA certificate of Jonathan D. Proctor: Case was dismissed due to the failure of the Respondent to appear and show cause as to why his certificate should be reinstated.

Motion by Cunningham requesting the Board rescind the earlier motion made by Member Sanner, and thus the original action from the February Board meeting stands. Mr. Proctor is required to start the application process from the beginning should he want to reinstate his certificate. Second by Sanner.

Affirmative Votes: Gray, Sanner, Engelbach, Cunningham, Manning, and Ley. Absent: Petete.

Agenda Item #7 – Discussion and possible action on report from Audit and Budget Committee: Member Engelbach expressed his approval of the current State Auditor and Inspector's engagement letter. He stated that the cost was reduced from last year.

- a) Oklahoma State Auditor and Inspector fiscal year 2013 audit engagement letter

Motion by Engelbach to approve the State Auditor and Inspector's engagement letter. Second by Cunningham.

Affirmative Votes: Gray, Sanner, Engelbach, Cunningham, Manning, and Ley. Absent: Petete.

- b) Oklahoma Accountancy Board fiscal year 2014 Budget Work Program

Discussion took place among the Board regarding certain items included in the budget.

Motion by Engelbach that the Board approve the fiscal year 2014 Budget Work Program. Second by Sanner.

Affirmative Votes: Gray, Sanner, Engelbach, Cunningham, Manning, and Ley. Absent: Petete.

Agenda Item #8 – Discussion and possible action on report from Peer Review Committee:

- Fiscal year 2013 third quarter Peer Review Oversight Committee report

Member Ley informed the Board that Tom McGuire's term serving on the Committee has come to an end. The Oklahoma Accountancy Board is currently seeking a replacement.

Member Ley also stated that the Peer Review Committee requested statistics regarding repeat offenders and when it was appropriate to refer them to Enforcement.

Agenda Item #9 – Oklahoma Accountancy Board to nominate Janice Gray, CPA, National Association of State Boards of Accountancy Director at Large:

Motion by Ley that the Board Nominate Janice Gray, CPA, for Director at Large for NASBA. Second by Manning.

Affirmative Votes: Gray, Sanner, Engelbach, Cunningham, Manning, and Ley. Absent: Petete.

Note: Vice Chair Gray abstained from voting.

Agenda Item #10 – Discussion and possible action to allow for the reimbursement of travel costs to Janice Gray, CPA, for National Association of State Boards of Accountancy Western Regional Meeting:

Motion by Sanner that the Board approve the cost reimbursement for Vice Chair Gray's NASBA Western Regional Meeting. Second by Ley.

Member Engelbach inquired as to whether NASBA would reimburse Vice Chair Gray because she is a Regional Director. She confirmed this was indeed the case.

Member Sanner suggested that the Board reimburse Vice Chair Gray for unknown expenses that NASBA may not cover.

Motion by Sanner to amend his previous motion from approving the costs in full, to instead, consider reimbursement for expenses NASBA does not pay. Second by Engelbach.

Affirmative Votes: Gray, Sanner, Engelbach, Cunningham, Manning, and Ley. Absent: Petete.

Note: Vice Chair Gray abstained from voting.

Note: Vice Chair Gray called for a break at approximately 9:10 a.m. and reconvened at 9:23 a.m.

Agenda Item #11 – Discussion and possible action on request from the Enforcement Committee for the Oklahoma Accountancy Board to interpret the continuing education requirements for CPAs who own closely held corporations and perform their own accounting services and are not holding out to the public:

Member Sanner addressed this issue. He stated that he felt there was not sufficient detail on the OAB website's Questions and Answers (Q & A) page, which explains all of the issues involved. He suggested the staff review the current Q & A and determine if more information is needed in order for the registrants to better understand the intent of the Board.

1677.

Vice Chair Gray explained that the initial intent of the requirement for CPE was to protect the employer, among other issues. She stated that she agreed with Member Sanner's suggestion that the OAB website's Q & A be reviewed. In order to accomplish this she suggested that there be a task force created with the Enforcement Coordinator and CPE Coordinator as members. She also stated that Chair Petete would be the one to appoint Members to the task force.

Member Sanner agreed with Vice Chair Gray regarding the creation of a task force.

Discussion took place among the Board.

Agenda Item #12 – Discussion and possible action on permit requirements for Oklahoma CPAs using their title designation while working as an investment advisor: Executive Director Ross informed the Board of several scenarios regarding this issue. He stated that he had drafted an official letter to Assistant Attorney General Crittenden in order to obtain his input.

Assistant Attorney General Crittenden referred to the Oklahoma Accountancy Act's definition of practicing public accounting. He suggested that if the person in question is using the CPA designation and is performing any one of the actions listed under the definition, then that person does indeed need a permit to practice. However, the decision regarding the firms was that they would not qualify to register as a firm, unless it is an accounting firm, as opposed to an investment or consulting firm.

A lengthy discussion took place among the Board.

OAB staff will adhere to Assistant Attorney General Crittenden.

Agenda Item #13 – Discussion and possible action to add NASBA Foreign Evaluation Service to the list of approved evaluation services:

Motion by Cunningham to add NASBA Foreign Evaluation services to the OAB's accepted Foreign Evaluation services list. Second by Ley.

Affirmative Votes: Gray, Sanner, Engelbach, Cunningham, Manning, and Ley. Absent: Petete.

Agenda Item #14 – Discussion on the report from the Continuing Education Committee:

- Progress report on CPE Audit

Michael Mount, Continuing Education Coordinator, updated the Board on the outcome of current CPE reviews and audits.

Discussion took place among the Board regarding the most efficient way to inform Registrants of their previously reported three year rolling period CPE hours.

Note: Vice Chair Gray called for a break at approximately 10:29 a.m. and reconvened at 10:42 a.m.

Agenda Item #15 – Discussion on report from Outreach Committee:

- a) Presentation of comments received from students and faculty who attended the February 2013 meeting of the Oklahoma Accountancy Board held on the campus of the University of Oklahoma
- b) Discussions with Northeastern State University to hold September 2013 meeting of the Oklahoma Accountancy Board

Member Cunningham presented the comments from faculty and students who attended the University of Oklahoma Board meeting.

Executive Director Ross informed the Board that the planning of the September 2013 Board meeting, to be held at Northeastern State University, is in progress. The OAB staff is also working to plan a reception on the Muskogee campus the night of the 16th for university faculty and students.

Agenda Item #16 – Discussion and possible action to support A. Carlos Barrera, CPA, nomination as Southwest Regional Director of NASBA:

Motion by Cunningham that the Board support nomination of A. Carlos Barrera, CPA, for Southwest Regional Director of NASBA. Second by Ley.

Affirmative Votes: Gray, Sanner, Engelbach, Cunningham, Manning, and Ley. Absent: Petete.

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

Agenda Item #18 – Executive Director's report:

Updates

- Tracking all filed legislative proposals that may affect the agency.
- Reviewed information regarding methodology used by Thompson Reuters, a CPE provider.
- Reminder that ethics forms are due May 15.
- Feedback from Board meeting at OU was excellent.
- New licensing coordinator, Jason Doss, is doing very well.
- Board Room is now WI-FI connected.
- Visited with Auditor Jones regarding government auditor list issue. Received letter clarifying position on firms registering to be on government auditors list.

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- We are now processing approximately 90% of on-line renewals without intervention or review by staff.
- Participated in evaluation conference with OMES consultants regarding ISD performance and customer satisfaction.
- Met with OMES ISD to review terms of Service Level Agreement.
- Hosted Educators meeting at the Board offices.
- Reminder the next CPA Ceremony will be May 18, 2013.
- AMANDA Update-Progress continues to be made.
- IT service level cost.

Expenditures made by the Executive Director between \$2,500 and \$5,000 since the preceding Board meeting:

- Attorney General; Legal Services for Feb 2013 - \$2,840.97
- BEP One; Mar 2013 Rent - \$4,392.00
- Attorney General; Legal Services for Mar 2013 - \$2,840.97
- BEP One; Apr 2013 Rent- \$4,392.00
- Calvert Law Firm; Legal Services for Feb 2013 - \$4,018.60
- Attorney General; Legal Services for Apr 2013 - \$2,840.97

Expenditures made by the Executive Director with approval of the Chair between \$5,000 and \$10,000 since the preceding Board meeting:

- USPS; Postage - \$10,000.00

Agenda Item #19 – Chair’s announcements:

- c) Chair’s Report
- d) Announce date and location of the next meeting – 8:30 a.m., May 17, 2013, at the Oklahoma Accountancy Board, 201 NW 63rd Street; Suite 210, Oklahoma City, OK 73116.

Agenda Item #20 – Adjourn:

The meeting was adjourned at approximately 11:10 a.m.

Motion by Cunningham to adjourn the meeting. Second by Sanner.

Affirmative Votes: Gray, Sanner, Engelbach, Cunningham, Manning, and Ley. Absent: Petete.

Janice Gray, Vice Chair Date

ATTEST:

Jay Engelbach, Secretary Date

APPENDIX I

APPLICATIONS FOR CERTIFICATION (Successful Candidates):

Kyle Vest Allen
Trisha S. Allen
Carol C. Anderson
Nathanael Shane Behe
Ethan J. Blain
Brett Michael Braun
Andrea Brown
Heath Wesley Casey
Jaclyn Kali Christensen
Justin Chad Claborn
Jonathan Clydesdale
Jessica M Dreier
Vicky Duong
Jared Scott Ellingson
Rodney Wayne England
Caitlin Nicole Esparza
Clinton Earl Everhart
Grant L Gregory
Blake Ward Hefner
Michael Thomas Hinds
Tyler Joshua Jones
Eric M. Kannard
Keith Ryan Kelly
Sigita Kokis
Andrew Thomas Loving
Lorraine Lowther
Carrie M. McEntire
Paula K Melton
Erin Roxanne Merrill
Austin Randall Murray
Allen Stoner Nesbitt
Michael Anthony Nicholson
Joy E. Platt
Dee A. Plummer
Jacob Ryan Reynolds
Tara D. Riley
Elizabeth Poage Ritter
Christopher J. Rivers
Rachel Verle Sechrest
Christie L. Shadix
Anna Shoshina
Brad Alan Simmons
Nicole Marie Thatcher
Wendy Renee Thompson

Timothy M. Van Horn
 Laura A. Wardwell
 Margaux Denai Will
 Liya Zhang

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

Todd M. Bazin (Arizona)
 Gwendolyn Stoute Bryant (Arkansas)
 Natalie Kay Cross (Minnesota)
 Nathan Allen Cross (Texas)
 Clarice Ann Maurer Cullen (Texas)
 Karin A. French (Illinois)
 Lisa Joanne Peterson (New Hampshire)
 Andrew J. "A.J." Smith (Texas)
 Krizel Yap Sy (California)

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

Mary Baranski	13258
Marlisa Cox	7850
Robert Dennis	8836
Mark Funck	15568
Douglas Holsted	9194
Aimee Poyner	16804
Micki Van	17297
Heather Webb	14525

INITIAL FIRM REGISTRATIONS OF SOLE PROPRIETORSHIPS UNDER SECTION 15.15:

Steven C Butler, CPA (Texas)

INITIAL FIRM REGISTRATIONS OF GENERAL PARTNERSHIPS:

C&M Professional Services (Non-CPA Owner)
 Legacy Accounting PTR (Non-CPA Owner)

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:

Adams, Brown, Beran & Ball, Chartered (Kansas)
 Bryan, Little, Haley & Kent, P.C.
 Celadon Certified Public Accountants PC
 Chambers and Jackson, PC
 Doeren Mayhew & Co., P.C. (Michigan)
 Jackson and Fox PC
 Sherry Aland PC

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INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS:

CohnReznick LLP (New Jersey)

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:

A. Sue Morrison CPA PLLC
Accounting By Design PLLC
Chris A. Caldwell, CPA, PLLC
Henderson & DeJohn, LLC (Alabama)
RedOak Accounting Advisors, P.L.L.C.

REINSTATEMENT OF CPA PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS:

Cashuk, Wiseman, Goldberg, Birnbaum & Salem, LLP (California)

CERTIFICATES SURRENDERED BY REGISTRANTS:

CPAs:

Coming into Oklahoma to practice under Mobility:

Daniel G. Simoni	16339	Issued May 7, 2007
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No Longer Practicing in Oklahoma:

S. Thomas Adler	2337	Issued July 27, 1970
Johnnie Pfeifer	10556	Issued July 27, 1989
Blake Lowry	16523	Issued November 4, 2008

No Longer Residing in Oklahoma:

N. Camille Austin	16882	Issued May 13, 2010
Debi Rodriguez-Florence	16927	Issued August 17, 2010

Retired:

Steven W. Allen	3432	Issued June 3, 1975
Eddie Ary	4800	Issued July 27, 1979
Edward J. Beazley	15941	Issued July 29, 2004
Eydie Clement	8673	Issued January 23, 1986
Charles Lowe	2038	Issued January 27, 1968
Guy M. Mayberry	10728	Issued January 25, 1990
William H. McGivern, Jr.	5411	Issued November 21, 1980
Russell McNew	3178	Issued May 20, 1974
Thomas Salyers Reeves, Jr.	2388	Issued July 27, 1970

DECEASED REGISTRANTS:**CPAs:**

David Fry	14838	Issued July 30, 2000
Stephen James Lawler	9987	Issued July 28, 1988
Ray M. League	1060	Issued July 29, 1955

INACTIVE FIRMS:**CPA Corporations:**

Bryan & Little CPAs, P.C.
Chambers, Jackson and Fox PC
Houston and Company, Inc.

CPA Limited Liability Companies:

Craighead & Dersch, PLLC
Henderson & Hill, LLC

CPA Limited Liability Partnerships:

J.H. Cohn LLP (New Jersey)

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

Jason Eric Addison
Trisha S. Allen (Non-CPA verifier)
Andrea Dawn Brown
Brian T. Card
Heath Wesley Casey
Jaclyn Kali Christensen
Justin Chad Claborn
Erin A. Donlon
Jared Scott Ellingson
Rodney England
Caitlin Nicole Esparza
Clinton E. Everhart
Brianna Ghosn
Miranda Vance Goolsbay
Grant Lee Gregory
Blake Ward Hefner
Michael T. Hinds
Tyler J. Jones
Eric Kannard
Sigita Kokis
Andrew Loving
Carrie M. McEntire

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Katherine Theresa McWhirter
Erin Roxanne Merrill
Zachary Gideon Morrison
Austin Murray
Allen Stoner Nesbitt
Michael Anthony Nicholson
Joy Elizabeth Platt
Dee Allen Plummer
Jacob R. Reynolds
Tara Dawn Riley
Elizabeth Poage Ritter (Non-CPA verifier)
Rachel V. Sechrest
Christie L. Shadix
Anna A. Shoshina
Brad Simmons
Courtney D. Smithson
Nicole Marie Thatcher
Wendy R. Thompson
Laura Wardwell