

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

May 16, 2014

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, May 16, 2014, at the OAB Board Room, 201 N.W. 63<sup>rd</sup> Street, Suite 210, Oklahoma City, OK 73116. A recording of the meeting is on file in the OAB office. Members present at Call to Order:

Vicky Petete, CPA, Chair  
Barbara Ley, CPA, Secretary  
Jay Engelbach, CPA, Member  
David Greenwell, CPA, Member  
Karen Cunningham, Member  
Jody Manning, Member

Board staff present at the meeting: Randy Ross, Executive Director; Colin Autin, Deputy Director; LaLisa Semrad, Enforcement Coordinator; and Rebekah Flanagan, Administrative Assistant. Assistant Attorney General John Crittenden was also present.

Note: Chair Petete rearranged items throughout the meeting.

**Agenda Item #1a – Call To Order:** At approximately 8:35 AM. Chair Petete called the meeting to order.

**Agenda Item #1b – Declaration of Quorum:** Chair Petete 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):** Member Sanner was absent. Chair Petete excused his absence.

**Agenda Item #2 – Announcement of Visitors:** The following visitors were present for the appropriate time: Dean Taylor, representing the Oklahoma Society of Accountants; Patty Hurley and Nancy Hyde, representing the Oklahoma Society of Certified Public Accountants; Marc Delametter, CPA; Dr. Carlos Johnson, CPA, representing the National Association of State Boards of Accountancy; Lisa McKeithan, representing the Oklahoma Management and Enterprise Services; Heather Perryman, CPA, Respondent; and Danielle Chaney with the 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.

1813.

**Agenda Item #4 – Consent Agenda:** The Consent Agenda contained four items for the OAB’s consideration; (1) Approve the Minutes of the April 18, 2014, Regular Meeting of the OAB; (2) Take official notice of the preliminary OAB financial statements for FY 2014, for the month ended April 30, 2014; (3) Take official notice of the experience verification applications which have been approved by the Executive Director; and (4) Approve the actions taken by the Executive Director on applications and registrations filed since the previous meeting.

Secretary Ley expressed concern on the clarity of the motion to approve staff salary increases at the April 18, 2014 regular meeting of the OAB. Discussion took place among the Board and a consensus was reached to amend the motion in order to prevent confusion regarding original intent.

Motion by Cunningham to approve the Consent Agenda with changes to the April 18, 2014 Minutes. Second by Greenwell.

Affirmative Votes: Cunningham, Engelbach, Ley, Greenwell, Petete, and Manning.

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

**ADMINISTRATIVE CONSENT ORDERS:**

**Case No. 2017 – Sandra R. Henderson, PC, CPA Firm**

This case is a result of a referral by the Licensing Coordinator. For approximately three months, 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 \$463.61, which must be paid in monthly installments of \$250 until paid in full. 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: N/A.

**Case No. 2019 – Chris A. Bruehl, CPA**

This case was opened as a result of a referral by the CPE Coordinator that Respondent practiced without a permit for approximately four months. 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 \$323.98, 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 is in compliance with "return to active status" requirements.  
Peer Review Status: N/A.

Motion by Engelbach that the Board approve the Administrative Consent Orders in Case No.s 2017 and 2019.  
Second by Cunningham.

Affirmative Votes: Cunningham, Engelbach, Ley, Greenwell, Petete and Manning.

#### **FILES TO CLOSE:**

##### **File 2040 – CPA**

This case was opened after the registrant self-reported a criminal charge of attempting to obtain a controlled drug via a forged prescription. The registrant explained that the registrant was asked to pick up the prescription by a third party. The charges were later dismissed based upon exculpatory evidence; therefore, the Enforcement Committee recommends that the file be closed.

#### **OAB Records Summary**

CPE Status: Registrant is in compliance. Registrant reported 33 hours for 2010 (includes 2 hours ethics); 40 hours for 2011 (includes 0 hours ethics); and 47 hours for 2012 (includes 2 hours ethics).  
Peer Review Status: N/A.

Motion by Engelbach that the Board close File No. 2040.  
Second by Cunningham.

Affirmative Votes: Cunningham, Engelbach, Ley, Greenwell, Petete and Manning.

**Agenda Item #6 – Presentation by Dr. Carlos Johnson, CPA, Chair of the National Association of State Boards of Accountancy:** Dr. Carlos Johnson, CPA, Chair of the National Association of State Boards of Accountancy (NASBA), came before the Board and gave a presentation on the current projects within NASBA.

1815.

### Hearing Docket

**Case No. 2016 – Hearing in the matter of Heather Renee Perryman, CPA, Certificate No. 15278:** This matter came for hearing at 9:13 AM. The members of the Oklahoma Accountancy Board present were seated on the hearing panel.

Assistant Attorney General John Crittenden advised the Board. Special Prosecutor Chaney represented the State. Respondent was present and was not represented by counsel.

The purpose of this hearing was to determine whether the Respondent practiced without a permit in violation of the act and Board Rules.

Following opening statements by the Special Prosecutor and by Respondent, Special Prosecutor Chaney presented the State's case. During the presentation of the State's case, Ms. Chaney moved for the admission of State's Exhibits 1-9. At the recommendation of Assistant Attorney General Crittenden, Chair Petete accepted the Exhibits into the record.

Ms. Chaney called the State's first witness, the Respondent, Heather Renee Perryman, CPA, and questioned her on the allegations of misconduct for which the Formal Complaint was filed. During the Respondent's testimony Ms. Chaney moved for the admission of State's Exhibits 10 and 11. At the recommendation of Assistant Attorney General Crittenden, Chair Petete accepted the Exhibits into the record. The Respondent called no witnesses.

Both the Special Prosecutor and Respondent gave closing statements.

Motion by Cunningham that the Board go into Executive Session. Second by Engelbach.

Affirmative Votes: Cunningham, Engelbach, Ley, Greenwell, Petete and Manning.

The Board entered into Executive Session at approximately 10:22 AM

Motion by Cunningham that the Board come out of Executive Session. Second by Greenwell.

Affirmative Votes: Cunningham, Engelbach, Ley, Greenwell, Petete and Manning.

The Board came out of Executive Session at approximately 10:40 AM. Chair Petete noted for the record that during the Executive Session no votes or any other actions were taken.

Motion by Cunningham that the Board dismiss Case No. 2016 against the Respondent. Second by Engelbach.

Affirmative Votes: Cunningham, Engelbach, Ley, Greenwell, Petete and Manning.

At this time Chair Petete entertained a motion to adjourn the hearing.

Motion by Cunningham to adjourn the hearing. Second by Greenwell.

Affirmative Votes: Cunningham, Engelbach, Ley, Greenwell, Petete and Manning.

The hearing was adjourned at approximately 10:41 AM.

**Agenda Item #7 – Discussion and possible action on report from the Enforcement Committee:**

- Proposed professional investigator contracts for fiscal year 2015

Motion by Engelbach that the Board approve the proposed professional investigator contracts for fiscal year 2015. Second by Greenwell.

Affirmative Votes: Cunningham, Engelbach, Ley, Greenwell, Petete and Manning.

**Agenda Item #8 – Discussion and possible action on report from the Audit and Budget Committee:**

- Proposed professional service contracts for fiscal year 2015

Motion by Manning that the Board approve the proposed professional service contracts for fiscal year 2015. Second by Greenwell.

Affirmative Votes: Cunningham, Engelbach, Ley, Greenwell, Petete and Manning.

**Agenda Item #9 – Discussion and possible action report from the Legislative Committee:** Executive Director Ross informed the Board of the status on pending legislation.

1817.

**Agenda Item #10 – Discuss and act on election of officers pursuant to Section 15.4.A of the Oklahoma Accountancy Act:** Chair Petete addressed this item and entertained motions related to the election of the Board Chair for the 2014-2015 fiscal year.

Chair Petete entertained motions related to the election of Chair for the next fiscal year.

Motion by Engelbach that Mike Sanner be elected Chair of the OAB for FY 2015. Second by Cunningham.

Affirmative Votes: Engelbach, Cunningham, Greenwell, Ley, Petete and Manning.

Chair Petete then entertained motions related to the election of Vice Chair for the next fiscal year.

Motion by Manning that Jay Engelbach be elected Vice Chair of the OAB for FY 2015. Second by Ley.

Affirmative Votes: Engelbach, Cunningham, Greenwell, Ley, Petete and Manning.

Chair Petete then entertained motions related to the election of Secretary for the next fiscal year.

Motion by Ley that Jody Manning be elected Secretary of the OAB for FY 2015. Second by Cunningham.

Affirmative Votes: Engelbach, Cunningham, Greenwell, Ley, Petete and Manning.

**Agenda Item #11 – 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) Licensing Coordinator
- d) Examination Coordinator
- e) CPE Coordinator
- f) Peer Review Coordinator
- g) Administrative Programs Officer
- h) Enforcement Coordinator
- i) Accountant II
- j) Administrative Assistant II

k) Administrative Assistant I

Motion by Greenwell to enter into Executive Session.  
Second by Engelbach.

Affirmative Votes: Engelbach, Cunningham, Greenwell, Ley,  
Petete and Manning.

The Board went into Executive Session at approximately 11:03 AM.

Chair Petete entertained a motion to come out of Executive Session and reconvene the Board meeting.

Motion by Greenwell to come out of Executive Session.  
Second by Cunningham.

Affirmative Votes: Engelbach, Cunningham, Greenwell, Ley,  
Petete and Manning.

The Board went came out of Executive Session at approximately 11:16 AM.

Note: Executive Director Ross was present for part of the Executive Session.

There was no formal action taken during the Executive Session.

Motion by Manning that the Board approve the Executive  
Director salary adjustment. Second by Greenwell.

Affirmative Votes: Engelbach, Cunningham, Greenwell, Ley,  
Petete and Manning.

**Agenda Item #12 – New Business:** No new business.

**Agenda Item #13 – Executive Director’s Report:** Executive Director Ross reported the following:

**Updates**

- HB 3190, our sunset bill, was signed by the Governor.
- New outreach materials mailed with May registration notices
- September off-site Board meeting scheduled at Southeastern State in Durant
- The rules are being adopted in HJR 1099. The resolution was given a do pass recommendation and will be heard by the full house.
- The absence of our CPE coordinator has presented challenges for the staff, but we are working through them.

1819.

- Reminder that the ceremony for new CPA's will be held on May 31<sup>st</sup>.
- NASBA Candidate Care Report

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

- Attorney General; Legal services for Apr 2014 - \$2,840.97
- BEP One; May 2014 rent - \$4,392.00

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

N/A

**Agenda Item #14 – Chair's Announcements:** There were no announcements.

**Agenda Item #14b – Announce date and time of the next meeting:** It was noted that the next meeting is scheduled to be held on Friday, June 20, 2014, at the Oklahoma Accountancy Board, 201 NW 63<sup>rd</sup> Street; Suite 210, Oklahoma City, OK 73116.

**Agenda Item #15 – Adjourn:** There being no further business to come before the Board, Chair Petete entertained a motion to adjourn.

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

Affirmative Votes: Cunningham, Engelbach, Ley, Greenwell, Petete and Manning.

The meeting was adjourned at approximately 11:30 AM.

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Mike Sanner, Chair

\_\_\_\_\_  
Date

ATTEST:

\_\_\_\_\_  
Jody Manning, Secretary

\_\_\_\_\_  
Date



**APPENDIX I****Actions Approved by the Executive Director  
as of April 18, 2014****APPLICATIONS FOR CERTIFICATION (Successful Candidates):**

Monica Cherie Crandall  
 Christopher P. Gullekson  
 Russell Perry Lowe  
 Kaitlin Elizabeth Sharpe  
 Rainer P. Stachowitz  
 Adam R. Stout  
 Crystal J. Wunch

**APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:**

Leyla Kafie Galicia (Texas)  
 Shelli M. Little (Texas)  
 Caitlin Jane Murray (Texas)  
 Carol Blair Peterson (Tennessee)  
 Nestor John Romero (New Mexico)  
 Tim J. Siscoe (Ohio)

**APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:**

Shelley Hughes	13699
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**INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY  
COMPANIES:**

Emmons & Bartel CPAS, PLC  
 Karen J. Tucker CPA PLLC

**CERTIFICATES SURRENDERED BY REGISTRANTS:****CPAs:****No Longer Practicing in Oklahoma:**

Jerry Fulcher	9693	Issued January 28, 1988
Charles Stewart	15021	Issued January 29, 2001

**No Longer Residing in Oklahoma:**

Cristi Chapman	12875	Issued January 30, 1995
Michelle McGowan	14992	Issued January 29, 2001

1821.

Cristina Wiebelt-Smith	13401	Issued January 29, 1996
Kirk Wiesner	15357	Issued January 25, 2002

**Retired:**

Paula Cotten	9906	Issued July 28, 1988
Robert Feller	2204	Issued July 25, 1969
Roger Noble	5545	Issued January 26, 1981
Julie Plant	10275	Issued January 26, 1989

**DECEASED REGISTRANTS:**

**CPAs:**

Harold Spradlin	1450	Issued February 4, 1961
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**INDIVIDUALS AUTOMATICALLY REVOKED AS A RESULT OF NON-COMPLIANCE WITH 68 O.S. § 238.1 AND 59 O.S. § 15.14:**

**CPAs:**

<b>CertNo.</b>	<b>Name</b>	<b>Revocation Date</b>
5101	Jane McKee Laney	May 1, 2014
6959	Juanita B. Martyny	May 1, 2014
12914	Theresa Lynn Hathcock	May 1, 2014
15142	Kelly R. Shropshire	May 1, 2014

**INACTIVE FIRMS:**

**CPA Corporations:**

Blake & Blake CPAs, P.C.  
Coy D. Martin, CPA, PC  
Dennis L. Statham C.P.A., Inc.  
Diehl, Banwart, Bolton CPAs, P.A.  
H. B. & M. Inc.  
Hollingsworth & Seaton, P.C.  
OTV, Inc. A Professional Corporation  
Welema Greer CPA, P.C.

**CPA Limited Liability Companies:**

360i, PLLC  
Mark O. Neumeister, CPA, PLLC  
Scott Accounting Services, PLLC

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

Christopher P. Gullekson  
Minh J. Nguyen  
Amy Reichenbach  
Kyle J. Steffensmeier  
Rainer P. Stachowitz

1823.

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