

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

April 17, 2015

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, April 17, 2015, at Cameron State University, 2800 Gore Boulevard, CETES II Building 72, Lawton, Oklahoma 73505. A recording of the meeting is on file in the OAB office. Members present at Call to Order:

Mike Sanner, CPA, Chair  
Jay Engelbach, CPA, Vice Chair  
Jody Manning, Secretary  
Barbara Ley, CPA, Member  
David Greenwell, CPA, Member  
Marc Delametter, CPA, Member  
Karen Cunningham, Member

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

**Agenda Item #1a – Call To Order:** At approximately 9:01 AM. Chair Sanner called the meeting to order.

**Agenda Item #1b – Declaration of Quorum:** Chair Sanner 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):** There were no absences.

**Agenda Item #9 – Proposed Executive Session pursuant to Title 25 O.S. Supp. 2006, Section 307(B)(1) for discussion and possible action on employment, hiring appointment, promotion, disciplining, resignation, changes to existing salaries, or setting salary ranges for the following individual positions:**

- Executive Director
- Deputy Director & Peer Review Coordinator
- Licensing Coordinator
- Examination Coordinator
- CPE Coordinator
- Administrative Programs Officer

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- Enforcement Coordinator
- Accountant II
- Administrative Assistant II
- Administrative Assistant II
- Administrative Assistant I

At this time Chair Sanner entertained a motion to go into Executive Session.

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

Affirmative Votes: Engelbach, Ley, Greenwell, Sanner, Delametter, Cunningham and Manning.

The Board entered into Executive Session at approximately 9:02 AM.

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

Affirmative Votes: Engelbach, Ley, Greenwell, Sanner, Delametter, Cunningham and Manning.

The Board came out of Executive Session at approximately 9:58 AM. No votes were taken during Executive Session.

Motion by Manning that the Board approve the salary adjustment recommendations from the Personnel Committee. Second by Cunningham.

Affirmative Votes: Engelbach, Ley, Greenwell, Sanner, Delametter, Cunningham and Manning.

Note: Throughout the meeting the Board informed Cameron University Students of processes involved in the various agenda items.

**Agenda Item #2 – Announcement of Visitors:** The following visitors were present for the appropriate time: Gary Jones, Oklahoma State Auditor and Inspector; Bernadette Lonzanida, CPA, Cameron University Instructor in Accounting; Aubree Walton, Cameron University Assistant Professor of Business Law; Greg Treadwell, Cameron University Instructor in Accounting; and various Cameron University Students.

**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 four items for the OAB's consideration; (1) Approve the Minutes of the March 20, 2015, Regular Meeting of the OAB; (2) Take official notice of the preliminary OAB financial statements for FY

2015, for the month ended March 31, 2015; (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.

Motion by Greenwell that the Board approve the Consent Agenda. Second by Manning.  
Affirmative Votes: Engelbach, Ley, Greenwell, Sanner, Delametter, Cunningham and Manning.

**Agenda Item #5 – Discussion and possible action on report from the Audit and Budget Committee:** Executive Director Ross explained aspects of the proposed budget to the Board. A lengthy discussion took place.

- **Fiscal year 2016 Budget Work Program**

Motion by Manning that the Board approve the budget as presented. Second by Engelbach.

Affirmative Votes: Engelbach, Ley, Greenwell, Sanner, Delametter, Cunningham and Manning.

- **Approval of audit engagement contract with State Auditor & Inspector**

Motion by Manning that the Board approve the audit engagement contract with the State Auditor & Inspector. Second by Greenwell.

Affirmative Votes: Engelbach, Ley, Greenwell, Sanner, Delametter, Cunningham and Manning.

Brief discussion took place regarding the fees included in the proposed audit engagement contract.

**Agenda Item #6 – Discussion and possible action on report from the Peer Review Committee:**

- **Peer Review Oversight Committee March 2015 report**

Motion by Ley that the Board approve the Peer Review Oversight Committee report as presented. Second by Greenwell.

Affirmative Votes: Engelbach, Ley, Greenwell, Sanner, Delametter, Cunningham and Manning.

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**Agenda Item #7 – Discussion and possible action to determine the appropriate fine for unregistered firms that performed ERISA audits for Oklahoma entities:**

Discussion took place among the Board regarding the current assessment of fines for unregistered firms who have performed ERISA audits in Oklahoma. Fines vary throughout the country; however, a majority of jurisdictions are issuing a \$500.00 fine and requirement of compliance. Due to the relatively new situation and information received from other jurisdictions on the issue, the Board feels it is best to give discretion to the Enforcement Committee going forward in regards to disciplinary action.

Note: Chair Sanner called for a break at approximately 10:58 AM and reconvened at 11:05 AM.

**Agenda Item #8 – Discussion on report from the Outreach Committee:** Several members of the Oklahoma Accountancy Board presented the Uniform CPA Examination PowerPoint to Cameron University students.

- **Oklahoma Accountancy Board presentation on the Uniform CPA Examination**

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

**Agenda Item #11 – Discussion and possible action on report from the Executive Director:**

### **Updates**

- Continue to work with legislators, the OSCPA and the OSA on the attest legislation. Visited with both OSCPA and OSA regarding the attest legislation. The bill is pending vote in the full Senate.
- We were required to appear at a Senate Budget hearing on April 8. Marc Delametter attended with me.
- Made a presentation at UCO to the accounting club.
- Monitoring several bills in the legislature that could impact the OAB.
- The customer service projects are showing great results. Statistics are attached. This reduces cost to the agency and to our registrants.
- Staff continues to work on internal projects including imaging. We are sending to surplus three vertical file cabinets allowing us to repurpose space from storage to usable office space.
- It has been very busy attending several committee meetings and trips to the capitol to respond to legislators. This has been one of the worst years for their scheduling. Very little time or notice is given as action on bills are scheduled.

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

- BEP One: Apr 2015 rent - \$4,392.00
- Calvert Law Firm: Legal services for Feb 2015 - \$3,597.92

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

N/A

Note: ED Ross stated that the attest legislation had passed the Senate floor that morning.

**Agenda Item #12 – Chair’s Announcements:** There were no announcements.

**Agenda Item #12b – Announce date and time of the next meeting:** It was noted that the next meeting is scheduled to be held on Friday, May 22, 2015, at the OAB Board Room, 201 N.W. 63<sup>rd</sup> Street, Suite 210, Oklahoma City, OK 73116.

**Agenda Item #13 – Adjourn:** There being no further business to come before the Board, Chair Sanner entertained a motion to adjourn.

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

Affirmative Votes: Engelbach, Ley, Greenwell, Sanner, Delametter, Cunningham and Manning.

The meeting was adjourned at approximately 12:23 PM.

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Mike Sanner, Chair                      Date

ATTEST:

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

## APPENDIX I

### Actions Approved by the Executive Director As of April 17, 2015

#### **APPLICATIONS FOR TRANSFER OF EXAM CREDITS:**

Fan Gao

#### **APPLICATIONS FOR CERTIFICATION (Successful Candidates):**

William Chance Allison  
Mindy Rachelle Anderson  
Garrett B. Baker  
Thea D. Black  
John Matthew Blue  
Spencer E. Bowen  
Katharine Diann Chesson  
Kristen Marie Fennema  
Austin S Foust  
Stephen Drew Haynes  
Mazen Hijazi KiLani  
Abigail Marie Mishler  
Stephen M Stetson  
Austin Patrick Willett

#### **APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:**

Peter G. Yiannikouros (South Carolina)

#### **APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:**

Daniel Simoni                      16339

#### **INITIAL FIRM REGISTRATIONS OF SOLE PROPRIETORSHIPS UNDER SECTION 15.15:**

M.D. Williamson Sr. CPA (Texas)

#### **INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:**

Biegler & Associates, P.C. (Virginia)  
EEPB PC (Texas)  
John F. White, C.P.A., P.C. (Texas)  
Lattimore Black Morgan & Cain, PC (Tennessee)

**INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS:**

Montgomery Coscia Greilich LLP (Texas)

**CERTIFICATES SURRENDERED BY REGISTRANTS:**

**CPAs:**

**No Longer Residing in Oklahoma:**

Edmond Brewer	16822	Issued February 26, 2010
Valerie Koenitzer	8297	Issued July 26, 1985
Vicki McCarthy	6978	Issued July 28, 1983
Brian McCook	14386	Issued February 1, 1999

**Retired:**

Gary Bishop	9383	Issued July 23, 1987
Sandra Crisp	11760	Issued July 28, 1992
Mickey Euliss	8220	Issued July 26, 1985
Ray Gordon	2723	Issued July 31, 1972
Tommy Gress	2959	Issued July 27, 1973
Billy Penquite	5121	Issued January 28, 1980

**INDIVIDUALS AUTOMATICALLY REVOKED AS A RESULT OF NON-COMPLIANCE WITH 68 O.S. § 238.1 AND 59 O.S. § 15.14:**

<b>Cert No.</b>	<b>Name</b>	<b>Revocation Date</b>
1372	Russell Parker Dexter	Apr 01, 2015
2901	James Donald Winchell	Apr 01, 2015
6478	Dianne Ellen Harju	Apr 01, 2015
8495	William Thomas Curry	Apr 01, 2015
9024	Jeffery Thomas Wilson	Apr 01, 2015
9598	Tai-tung Judy Keenan	Apr 01, 2015
12710	Robert J. Drvostep	Apr 01, 2015
14296	Colette Abadie Heigle	Apr 01, 2015
16774	Giselle Martinez	Apr 01, 2015

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**Experience verification applications approved by the  
Executive Director as of March 20, 2015**

Mikki R. Allen  
William C. Allison  
Garrett B. Baker  
Spencer E. Bowen  
Katharine D. Chesson  
Kristen M. Fennema  
Mark R. Fiegener  
Austin S. Foust  
Marcia E. Harris  
Abigail M. Mishler  
Christine A. Schrameck-Hawkins  
Benjamin R. Smith  
Brock D. Stoltzfus  
David J. Thacker  
Christopher A. Toler  
Krystle C. Walden  
Fan Gao