

OKLAHOMA ACCOUNTANCY BOARD**MINUTES OF REGULAR MEETING**

December 18, 2015

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, December 18, 2015, at the Oklahoma Accountancy Board, 201 NW 63rd 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:

Jay Engelbach, CPA, Chair
Barbara Ley, CPA, Vice Chair
David Greenwell, CPA, Secretary
Mike Sanner, CPA, Member
Marc Delametter, 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.

Agenda Item #1a – Call To Order: At approximately 10:02 AM Chair Engelbach called the meeting to order.

Agenda Item #1b – Declaration of Quorum: Chair Engelbach 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 #2 – Announcement of Visitors: The following visitors were present for the appropriate time: Daryl Hill and Eric Johnson, representing the OSCPA; and Dean Taylor, representing the OSA.

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 November 20, 2015, Regular Meeting of the OAB; (2) Take official notice of the preliminary OAB financial statements for FY 2016, for the month ending November 30, 2015; (3) Take official notice of the experience verification applications which have been approved by the Executive

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Director; and (4) Approve the actions taken by the Executive Director on applications and registrations filed since the previous meeting.

Motion by Sanner that the Board approve the Consent Agenda. Second by Delametter.

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

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

ADMINISTRATIVE CONSENT ORDERS:

Case No. 2076 – Sherri Ann Julian, PLLC, CPA Firm & Sherri Ann Julian, CPA

This case was opened as a result of a referral from the Licensing Coordinator that Individual Respondent held out under an unregistered firm (Firm Respondent) for approximately one year. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondents whereby Individual Respondent is assessed a fine of \$1,000, Firm Respondent is assessed \$150 for registration fees the firm would have paid if registered timely, and both Respondents are assessed costs and attorney fees of \$219.24. Fines, costs, and registration fees shall be paid as follows: \$228.24 within 30 days from the effective date of this Order, and the remaining balance paid in equal monthly installments over the next five months. Any failure by the Respondents 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 for 2012 (includes 3 hours ethics); 40 hours for 2013 (includes 2 hours ethics); and 40.5 hours for 2014 (includes 2 hours ethics).

Peer Review Status: N/A.

Motion by Ley that the Board approves the following Administrative Consent Order in Case No. 2076. Second by Greenwell.

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

FILES TO CLOSE:**File 2201 – CPA**

This file was opened as a result of a referral from the CPE Coordinator that the registrant failed to submit required CPE documentation to return to active status. The registrant claims he was returning to active status due to a new job he was planning on starting soon, but that he ended up not accepting the position. A CPE Exemption Affidavit has been filed and approved by the CPE Coordinator returning the registrant to “inactive” CPE status for the year in question; therefore, the Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant has been granted an “inactive” exemption.
Peer Review Status: N/A.

Motion by Ley that the Board closes File No. 2201. Second by Greenwell.

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

Agenda Item #6 – Discussion and possible action on National Association of State Boards of Accountancy Regional Directors’ Focus Questions: Member Ley suggested that Executive Director Ross update the answer to question number one to reflect the similarities between the Oklahoma Accountancy Board’s current “CPA-Inactive” exemption and the “CPA-Retired” category status in question.

Member Cunningham inquired about the communication between the Oklahoma Accountancy Board (OAB) and universities in regards to increasing the volume of CPA candidates. Executive Director Ross stated that the OAB held an Educators’ Meeting in the past and it was successful in creating common goals. A lengthy discussion took place among the Board. It was determined that another Educators’ Meeting was due.

Motion by Ley that the Board approve the answers to the NASBA Regional Directors’ Focus Questions. Second by Sanner.

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

Agenda Item #7 – Discussion and possible action on quote from CSDC for AMANDA interface upgrades: Executive Director Ross informed the Board of the details regarding the CSDC AMANDA interface upgrades. Member Ley expressed concerns regarding various items in the quote. She specifically stated concerns over the third payment milestone of \$8,700.00 for User Acceptance Testing and what exactly that entailed as well as the man hours offered for that price. Discussion took place among the Board.

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Motion by Delametter that the Board accepts the CSDC contract for the AMANDA interface upgrades. Second by Manning.

Member Ley requested that the Board first make sure the Technology Committee is comfortable with the number of hours CSDC commits in regards to the \$8,700.00 quote for User Acceptance Testing. Executive Director Ross agreed and also requested modification to the motion that approval of the contract be contingent on modifying the contract to include that the program not just work in development, but must work in production. Member Delametter modified his motion as follows:

Motion by Delametter that the Board accepts the contract after the Technology Committee receives more details on the number of hours related to each phase of the contract and that the contract is modified so that acceptance of the package is after it has been in the production library and vetted through that library. Second by Manning.

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

Agenda Item #8 – New Business: There was no new business.

Agenda Item #9 – Discussion and possible action on report from the Executive Director:

Updates

- Everyone is required to sign up with Guardian system for ethics reporting.
- Continued meetings with other Executive Directors regarding AG opinion and future potential legislation.
- Ceremony was held and everything went well. Survey is being taken for feedback from honorees.
- New PC's have been received and installed. We are all up and running on them.
- Continue to scan and free up space within the office.
- Christmas lunch will be at Oklahoma City Golf and Country Club at 11:30 following the December Board meeting.
- I met with Secretary Doerflinger with other EDs from professional licensing agencies to discuss cost saving measures.
- The installation of new PCs has created minor issues with regard to our imaging systems. The OAB has sought guidance from OMES IT. The likely solution will be to purchase new Adobe Pro licenses.
- It has been very quiet the first two weeks in December.

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

- Calvert Law Firm; Legal services for Sep 2015 - \$3,470.98
- James Sanner; NASBA's 108th Annual meeting travel claim - \$2,550.58
- BEP One; Dec 2015 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:

- Dell; Purchase of 12 computers - \$7,331.52

Agenda Item #10 – Discussion and possible action on report from Chair:

- Announcements
- Announce date and location of the next meeting – 8:30 a.m., January 22, 2016, at the Oklahoma Accountancy Board, 201 NW 63rd Street; Ste. 210, Oklahoma City, OK 73116

Agenda Item #11 – Adjourn: There being no further business to come before the Board, Chair Engelbach entertained a motion to adjourn.

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

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

The meeting was adjourned at approximately 10:51 AM.

Jay Engelbach, Chair

Date

ATTEST:

David Greenwell, Secretary Date

CERTIFICATES SURRENDERED BY REGISTRANTS:**CPAs:****Surrendering CPA Certificate Due To CPE Requirements:**

Stephanie Weckler	7528	Issued July 26, 1984
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No Longer Practicing in Oklahoma:

Keith Frazier	8524	Issued January 23, 1986
Benjamin Newhouse	14390	Issued February 1, 1999
Rachelle Ragland	15915	Issued January 22, 2004

No Longer Residing in Oklahoma:

James Alvey	17056	Issued June 17, 2011
Laura Johnson	17065	Issued May 24, 2011
Rebecca Tomajan	15989	Issued October 29, 2004

Retired:

M. Nevil	4486	Issued July 20, 1978
John Torbett	1573	Issued February 3, 1962

DECEASED REGISTRANTS:**CPAs:**

Walter Hammert	777	Issued August 2, 1951
Wylie Merritt Jr.	1907	Issued August 6, 1966
Erik Orpin	14876	Issued July 31, 2000
Charles Sherburne	2309	Issued January 29, 1970
Lyle Shields	5566	Issued January 26, 1981
Travis Southerland	4589	Issued November 27, 1978

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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:

Cert No.	Name	Revocation Date
3275	Emmons Beaul Lowe	Dec 1, 2015
6048	Lynda K. Schettl	Dec 1, 2015
6658	Gael Cooper Matthews	Dec 1, 2015
7219	James D. Bryant	Dec 1, 2015
8326	Michael J. Pohlman	Dec 1, 2015
10547	Gary D. Woodard	Dec 1, 2015
11814	Stephanie Rae Kargel	Dec 1, 2015
15393	George Roy Clark	Dec 1, 2015

INACTIVE FIRMS:

CPA Corporations:

Edinburgh Consulting PC
Jack H. Jenkins, CPA, A Professional Corporation

CPA Limited Liability Partnerships:

Saslow Lufkin & Buggy, LLP (Connecticut)

EXPERIENCE VERIFICATION APPLICATIONS:

Everett R. Adams, III
Tyler J. Akins
Jessi A. Butler
Adam M. Cammack
Raychel N. Clark
Christopher E. Eissenstat
Stephanie M. Eppler
Stephen P. Goss
Tara R. Hallum
Rusty L. McGuire
Olga G. Morgan
Ashley N. Nobile
Travis L. Norman
Elizabeth A. Peck
Jennifer J. Pettijohn
Matthew C. Renz
Jacob A. Rodriguez
Jeffrey D. Siany
Rachel A. Winters
Roxanne P. Zardo