

OKLAHOMA ACCOUNTANCY BOARD

MINUTES OF REGULAR MEETING

July 17, 2015

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, July 17, 2015, at the OAB Board Room, 201 N.W. 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
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.

Agenda Item #1a – Call To Order: At approximately 8:33 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): Member Sanner was absent. Chair Engelbach excused his absence.

Agenda Item #2 – Announcement of Visitors: The following visitors were present for the appropriate time: Dean Taylor, representing the OSA and Dan Dustin, CPA, NASBA Vice President.

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 May 22, 2015, Regular Meeting of the OAB; (2) Take official notice of the preliminary OAB financial statements for FY 2015, for the months ended May 31, 2015 and June 30, 2015; (3) Take 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 2/2015 Examination, April and May 2015.

Motion by Manning that the Board approve the Consent Agenda. Second by Greenwell.

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

Agenda Item #5 – Presentation by Dan Dustin, CPA, NASBA Vice President, State Board Relations: NASBA Vice President of State Board Relations, Dan Dustin, CPA, gave a presentation to the Board regarding current efforts of NASBA in the accounting profession.

Agenda Item #6 – Report from Oklahoma Accountancy Board members who attended the 2015 NASBA Western Regional Meeting: Various Board members who attended the NASBA Western Regional meeting shared their experiences and discussed issues presented during the Regional meeting that impact the accounting profession.

Agenda Item #7 – Discussion and possible action on NASBA Oklahoma Diversity Study: Discussion took place among the Board regarding NASBA's Oklahoma Diversity Study. The Board declined to participate.

Note: Chair Engelbach called for a break at approximately 9:23 AM and reconvened at 9:30 AM.

Agenda Item #8 – Discussion and possible action on Administrative Actions and recommendations from the Enforcement Committee:

- Proposed professional investigator contracts for fiscal year 2016[continued from May meeting]

Motion by Ley that the Board approve the professional investigator contracts for Eva Jo Sparks and Doug Price. Second by Cunningham.

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

ADMINISTRATIVE CONSENT ORDERS:

Case No. 2052 – TMCE, LLP, Unregistered Firm

This case was opened as a Department of Labor audit referral, which reported Respondent performed four years of ERISA audits for an Oklahoma based client. 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 \$468.96, which must be paid within 30 days from the

1937.

effective date of this Order. In addition, Respondent must register with the Board if it intends to perform future audits for Oklahoma based clients. A proven violation of this 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.

Case No. 2053 – EEPB, P.C., CPA Firm

This case was opened as a Department of Labor audit referral, which reported Respondent performed two years of ERISA audits for an Oklahoma based client before Respondent registered with the Board. 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 \$477.96, which must be paid within 30 days from the effective date of this Order. A proven violation of this 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.

Case No. 2055 – Stafford & Westervelt, Chartered, Unregistered Firm

This case was opened as a Department of Labor audit referral, which reported Respondent performed four years of ERISA audits for an Oklahoma based client. 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 \$417.96, which must be paid within 30 days from the effective date of this Order. In addition, Respondent must register with the Board if it intends to perform future audits for Oklahoma based clients. A proven violation of this 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.

Case No. 2056 – Davidson, Doyle & Hilton, LLP, Unregistered Firm

This case was opened as a Department of Labor audit referral, which reported Respondent performed an ERISA audit for an Oklahoma based client. 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 \$417.96, which must be paid within 30 days from the effective date of this Order. In addition, Respondent must register with the Board if it intends to perform future audits for Oklahoma based clients. A proven violation of this 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.

Case No. 2057 – Scott Skibbie, Inc., Unregistered Firm

This case was opened as a Department of Labor audit referral, which reported Respondent performed three years of ERISA audits for an Oklahoma based client. 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 \$531.96, which must be paid within 30 days from the effective date of this Order. In addition, Respondent must register with the Board if it intends to perform future audits for Oklahoma based clients. A proven violation of this 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.

Case No. 2058 – Thomas Gammill & Co., LTD, Unregistered Firm

This case was opened as a Department of Labor audit referral, which reported Respondent performed five years of ERISA audits for an Oklahoma based client. 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 \$399.96, which must be paid within 30 days from the effective date of this Order. In addition, Respondent must register with the Board if it intends to perform future audits for Oklahoma based clients. A proven violation of this 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.

Case No. 2059 – Johnson & Sheldon, P.C., Unregistered Firm

This case was opened as a Department of Labor audit referral, which reported Respondent performed four years of ERISA audits for an Oklahoma based clients. 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 \$585.96, which must be paid within 30 days from the effective date of this Order. In addition, Respondent must register with the Board if it intends to perform future audits for Oklahoma based clients. A proven violation of this 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.

Case No. 2060 – Stayner, Bates & Jensen, PC, Unregistered Firm

This case was opened as a result of a filed complaint alleging Respondent performed an audit for an Oklahoma based client. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$2,500, plus costs and attorney fees in the amount of \$258.48, which must be paid within 30 days from the effective date of this Order. In addition, Respondent must register with the Board if it intends to perform future audits for Oklahoma based clients. A proven violation of this ACO, the Act or the Board's Rules

1939.

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.

Motion by Ley that the Board approve the ACOs in the following Case no's: 2052, 2053, 2055, 2056, 2057, 2058, 2059 and 2060. Second by Manning.

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

FILES TO CLOSE:

File 2055 – CPA

This file was opened as a result of a filed complaint alleging untimely preparation of Form 990 by the registrant, among other issues. The assigned investigator found a lack of professional due care exhibited by the registrant. 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 40.5 hours for 2012 (includes 4 hours ethics); 56.5 hours for 2013 (includes 4 hours ethics); and 42 hours for 2014 (includes 4 hours ethics).

Peer Review Status: N/A.

File 2149 – CPA Firm

This file was opened as a result of the firm failing to register timely and allowing the firm registration to automatically revoke on July 1, 2014. The firm then applied for reinstatement within two weeks of revocation. The managing member of the firm has agreed to a private reprimand on behalf of the firm and also agrees that the firm will not violate the Act or Board's Rules in the future. The Enforcement Committee recommends that the file be closed with a private reprimand.

OAB Records Summary

Peer Review Status: N/A.

Motion by Ley that the Board close the following File no's: 2055 and 2149. Second by Manning.

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

Agenda Item #9 – Discussion and possible action on report from the Audit and Budget Committee:

- Proposed professional service contracts for fiscal year 2016 [continued from May meeting]

Action was taken during discussion of item 8 on professional investigator contracts. Doug Price, CPA, was approved as an Administrative Law Judge for fiscal year 2016.

Agenda Item #10 – Discussion and possible action on the 2014 Oklahoma Accountancy Board Peer Review Oversight Committee (PROC): Colin Autin, Deputy Director and Peer Review Coordinator, presented to the Board the PROC Annual Report for Calendar Year 2014, and the Operating Summary.

Agenda Item #11 – New Business: There was no new business.

Agenda Item #12 – Discussion and possible action on report from the Executive Director:

Updates

- Colin Autin has been with the Oklahoma Accountancy Board for 10 years.
- I completed all of the mid-year performance evaluation reviews with staff. There are no issues to report. Staff is performing well and all are happy.
- We continue to improve our lapsed registrant percentage. We ended the firm registration period with only 10 firms not registering by 7-1-15. Last year that number was 79.
- Only 1 individual was administratively revoked this month.
- Survey results and comments were mostly favorable. We continue to use this as a measuring tool for our strategic plan.
- Interesting response to blended and nano learning from Bob Jennings to NASBA and AICPA.
- The Attorney General sent a letter to the Governor regarding the North Carolina Dental Board decision. Copy included.

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

- BEP One; June 2015 rent - \$4,392.00
- Calvert Law Firm; Legal services for May 2015 - \$2,522.60
- Bank of America; Credit card charges for May 2015 - \$2,539.42

1941.

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 #13 – Chair’s Announcements: There were no announcements.

Agenda Item #13b – Announce date and time of the next meeting: It was noted that the next meeting is scheduled to be held on Friday, August 21, 2015, at the OAB Board Room, 201 N.W. 63rd Street, Suite 210, Oklahoma City, OK 73116.

Agenda Item #14 – 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 Delametter.

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

The meeting was adjourned at approximately 10:11 AM.

Jay Engelbach, Chair

Date

ATTEST:

David Greenwell, Secretary

Date

APPENDIX I**Actions Approved by the Executive Director
As of July 14, 2015****APPLICATIONS FOR CERTIFICATION (Successful Candidates):**

Thomas Austin
Emilie Elizabeth Blakeley
Lee Warren Branch
Caleb Caldwell
Megan Elizabeth Casad
Mark W. Choate
Brian Wesley Eastman
Devin B. Elder
Zachary Ryan Flournoy
Rick Garrett
Amanda Shea Halverson
Todd Aaron Harrell
Marcia Harris
Karen Lynn Higdon
Grant John Ive
Robert Ford Lee
Weishan Liang
William Allen McDonough
Jane Irving Nolley
Rachel M Olsen
Feng Ouyang
Holly Nichole Pankhurst
Robert Linwood Phillips
Tara Elizabeth Rains
Brady D. Scheer
Peilin Shi
Shannon Lynn VanWinkle
Tyler James Weir
Cort Wernz

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

Savanna Lyn Dixon (Texas)
Erin Jean Milroy (Ohio)
Shane Netherton (Colorado)
Susan Nudo (Texas)
Erin R. Stencel (Tennessee)

1943.

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

Gary Crouch	6871
Karen Fancher	5696
Tao Sai-Lever	16473

INITIAL FIRM REGISTRATIONS OF SOLE PROPRIETORSHIPS UNDER SECTION 15.15:

David J Capella CPA (Connecticut)

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:

Baldwin & Shipley, CPA, PC
Coyle & Isbell, CPAs, P.C.
Jenson & Company, CPAs, P.C.
Michael Bailey, C.P.A., PC
Scott Skibbie, Inc. (Tennessee)
Steven D. Eisenberg CPA, P.C. (Florida)
Thomas Gammill & Co., LTD. (Arkansas)

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS:

Holtzman Partners, LLP (Texas)

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:

CCK Strategies, PLLC
Equipment Dealer Consulting, LLC (Missouri)
Freeman & Bonnema PLLC (Minnesota)
Joe Beller, CPA, PLLC
Johnson & Sheldon, PLLC (Texas)
McKinnon Patten & Associates, LLC (Texas)
PK & Company, PLLC
Stroemer & Company, LLC (Florida)

REINSTATEMENT OF CPA PROFESSIONAL LIMITED LIABILITY COMPANIES:

DBA CPA PLC

REINSTATEMENT OF CPA PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS:

Regier Carr & Monroe L.L.P.

REINSTATEMENT OF CPA PROFESSIONAL CORPORATIONS:

Carrie Ann Harding, CPA, P.C.

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

Alex Alderson	17757	Issued November 21, 2014
Roxanne Benincosa	14300	Issued October 9, 1998
William Johnson	5849	Issued November 20, 1981

Retired:

Richard Baldwin	4766	Issued June 18, 1979
Olivia Campbell	8798	Issued July 31, 1986
David Dersch	5047	Issued January 28, 1980
Vickie Dubberstein	4094	Issued July 18, 1977
William Flanagan	3469	Issued July 28, 1975
Vaughn Holcer	6611	Issued January 17, 1983
Cathy King	15295	Issued February 4, 2002
Stephen Neal	4369	Issued January 23, 1978
Arthur Mahedy	7660	Issued July 26, 1984
Russell Phillips	15661	Issued June 20, 2003
John Randel Jr.	3544	Issued September 12, 1975
Ronald Setser	2045	Issued January 27, 1968
Andrew Skeeter	2567	Issued July 30, 1971
Ronald Smith	12089	Issued January 28, 1993
James Weber	14588	Issued August 2, 1999

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
3673	John Byron Smith	June 1, 2015
7473	Kathryn Hassard Geneson	June 1, 2015
11622	Virginia I. Price	June 1, 2015
12101	Cynthia Gayle Rose	June 1, 2015
12444	Miranda Wenjian Xing-Scroggins	June 1, 2015
16078	Kimberly Leeann Sitzman	June 1, 2015
16450	Nathan E. Robnett	June 1, 2015
12202	Russell Lee Burke	July 1, 2015

1945.

DECEASED REGISTRANTS:

CPAs:

James Corbett, Jr.	13239	Issued November 7, 1995
Glenn Guffey	3344	Issued January 27, 1975

INACTIVE FIRMS:

CPA Corporations:

Andrew Skeeter Incorporated
Burdorf, Parrott and Associates, P.C. (Iowa)
Byerley, Payne & White, Certified Public Accountants, P.A. (South Carolina)
Evanson and Associates, P.C.
Gary Mack Leonard C.P.A. P.C.
George M. Hall, CPA, Inc.
Malvin, Riggins & Company, P.C. (Virginia)
O. Christopher Meyers, C.P.A., Inc.
Philip Courtney Hogan P.C. (Texas)
Reed & Associates, CPAs, Inc. (Virginia)
SWA Financial Consulting, PC (Missouri)
V.F. Holcer CPA Incorporated
Walters & Bailey, C.P.A. Inc., P.C.

*Pettus and Company, P.C. requested their firm registration to be dissolved in May 2015 in error (see May 2015 Activity List). Firm rescinded dissolution request and renewed during June 2015 renewal period.

CPA Limited Liability Companies:

A. Sue Morrison CPA PLLC
Curzon, Cumbey & Kunkel, P.L.L.C.
F & L Tax Service, PLLC (Tennessee)
Hartog, Kallenberger & Swarthout PLLC
J.D. Beller and Company, PLLC
Keith Frazier & Surekha Sheorey, PLLC
Robin K. Jolly & Associates, PLLC
Williams-Keepers LLC (Missouri)

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

File No.	Firm Name	Revocation Date
12345	REGIER CARR & MONROE L.L.P.	July 1, 2015
12639	NANCY M. MOUSER, CPA, P.C.	July 1, 2015
12640	CARRIE ANN HARDING, CPA, P.C.	July 1, 2015
12746	JOE MCALISTER, C.P.A., P.C.	July 1, 2015
12983	SS&G FINANCIAL SERVICES, INC.	July 1, 2015
13303	CURTIS MILLIGAN, PLLC	July 1, 2015
13318	WINGARD, RAGSDALE, LANGLEY, CPA'S, PLLC	July 1, 2015
13533	COX, HOLSTED & WADE, P.C.	July 1, 2015
13575	MIDSQUARE FINANCIAL, PLLC	July 1, 2015
13604	HUEY G. LONG, CPA	July 1, 2015

1947.

**Experience verification applications approved by the
Executive Director as of July 9, 2015**

Thomas D. Austin
Kevin D. Boyd
Lee W. Branch
Susan D. Broaddus
Caleb J. Caldwell
Megan E. Casad
Taryn K. Colon
Isaac J. Davis
Brian W. Eastman
Devin B. Elder
Zachary R. Flournoy
Ana M. Franco
Rickey L. Garrett Jr.
Amanda S. Halverson
Todd A. Harrell
Karen L. Higdon
Casey T. Hostetler
James C. Inskeep
Grant J. Ive
Jeremy L. Johnson
Robert F. Lee
Weishan Liang
Gloria C. Lipp-Kryslar
Phillip D. Martin
Jordan L. Mayes
Adam G. Neighbors
Jane I. Nolley
Feng Ouyang
Holly N. Pankhurst
Nicholas D. Parson
Tian Peng
Robert L. Phillips
Brady D. Scheer
Aaron J. Spoon
Nickolas R. Storm
Darren K. Townley
Shannon L. VanWinkle
Tyler J. Weir
Cort W. Wernz