

OKLAHOMA ACCOUNTANCY BOARD**MINUTES OF REGULAR MEETING**

August 5, 2016

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, August 5, 2016, at the Oklahoma Accountancy Board, 201 NW 63rd Street; Ste. 210, Oklahoma City, OK 73116. A recording of the meeting is on file in the OAB office. Members present at Call to Order:

Barbara Ley, CPA, Chair
David Greenwell, CPA, Vice Chair
Mark Delametter, CPA, Secretary
Mike Sanner, CPA, Member
Randa Vernon, CPA, 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 8:35 AM, Chair Ley called the meeting to order.

Agenda Item #1b – Declaration of Quorum: Chair Ley 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 Cunningham was absent. Chair Ley excused her absence.

Agenda Item #2 – Announcement of Visitors: The following visitors were present for the appropriate time: Patty Hurley 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 five items for the OAB's consideration: (1) Approve the Minutes of the June 17, 2016, Regular Meeting of the OAB; (2) Take official notice of the preliminary OAB financial statements for FY 2016, for the month ending June 30, 2016; (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

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administrative posting to the OAB's records and certification of scores for Window 2/2016 Examination, April and May 2016.

Motion by Greenwell that the Board vote on item number 1 separately from the Consent Agenda. Second by Sanner.

Affirmative Votes: Vernon, Greenwell, Ley, Delametter, Sanner, and Manning.

Motion by Greenwell that the Board accept the amended draft of the minutes as it reflects a more historical presentation of hearings. Second by Delametter.

Affirmative Votes: Vernon, Greenwell, Ley, Delametter, Sanner, and Manning.

Motion by Greenwell that the Board approve the remaining items on the Consent Agenda. Second by Delametter.

Affirmative Votes: Vernon, Greenwell, Ley, Delametter, Sanner, and Manning.

Executive Director Ross went over the new GASB 68 requirements.

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

ADMINISTRATIVE CONSENT ORDERS:

Case No. 2098 – Ernst & Young LLP, CPA Firm

This case was opened as a result of a referral from the Licensing Coordinator. Respondent violated the Board's Rules by hiring an employee who was practicing public accounting while not properly registered and permitted. 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 \$370.49, 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.

OAB Records Summary

Peer Review Status: Registrant is in compliance.

Case No. 2099 – Susan Nudo, CPA

This case was opened as a result of a referral from the Licensing Coordinator. Respondent violated the Board's Rules by failing to timely apply for a 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 \$181.74, 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.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant was certified in 2015. Registrant reported 64.5 hours for 2015 (includes 1 hour ethics).

Peer Review Status: N/A

Case No. 2100 – Albert L. Murrie, CPA

This case was opened as a result of a referral from the Licensing Coordinator. Respondent violated the Board's Rules by practicing public accounting under an unregistered firm for approximately nine months. 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 \$348.21, which will be paid in five monthly installments 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.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant reported 40 hours for 2013 (includes 2 hours ethics); 40 hours for 2014 (includes 2 hours ethics); and 40 hours for 2015 (includes 2 hours ethics).

Peer Review Status: N/A

Case No. 2101 – Regier, Carr & Monroe, L.L.P., CPA Firm CPA Firm

This case was opened as a result of a filed complaint alleging the Respondent performed a substandard audit. The assigned investigator found several areas where the Respondent failed to follow professional standards. 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 \$6,742.79, 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.

OAB Records Summary

Peer Review Status: Registrant is in compliance.

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Motion by Greenwell that the Board approve the following ACOs in Case no's: 2098, 2099, 2100 and 2101. Second by Manning.

Affirmative Votes: Vernon, Greenwell, Ley, Delametter, Sanner, and Manning. Member Sanner recused himself from Case no's 2098 and 2099.

FILES TO CLOSE:

File 2222 – Revoked CPA Firm

This file was opened after the manager and sole CPA working at the firm was practicing without a permit and later revoked for failing to register. The firm also failed to register and was revoked as of July 1, 2016; therefore, the Enforcement Committee recommends that the file be closed with a note to the firm's file to reopen the enforcement matter if the firm applies for reinstatement.

Motion by Greenwell that the Board close File 2222 with a note to re-open the matter if the firm files for reinstatement. Second by Sanner.

Affirmative Votes: Vernon, Greenwell, Ley, Delametter, Sanner, and Manning.

Vice Chair Greenwell presented the Enforcement Activity report for the fiscal year ending June 30, 2016.

Agenda Item #6 – Introduction of the newest member of the Oklahoma Accountancy Board, Randa Vernon, CPA: The Board welcomed the newest member, Randa Vernon, CPA.

Agenda Item #7 – Discussion and possible action on the fiscal year 2017 Oklahoma Accountancy Board Committees: Chair Ley presented the Board Committee assignments for FY 2017.

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

- June 2016 Peer Review Oversight Committee

Motion by Sanner that the Board approve the PROC report as presented. Second by Greenwell.

Affirmative Votes: Vernon, Greenwell, Ley, Delametter, Sanner, and Manning.

Agenda Item #9 – New Business: There was no new business.

Agenda Item #10 – Discussion and possible action on report from the Executive Director:

Updates

- We are finalizing the purchase and installation of new printers, copier and mail machine.
- NASBA releases short video on the new Uniform CPA Examination scheduled to debut April 1, 2017. <https://vimeo.com/168217721/9037196d1f>. Staff is also exploring similar concepts with NASBA to produce material specific for Oklahoma candidates and registrants.
- Visiting the issue of reasonable accommodation for ADA candidates that want to test at facilities other than Oklahoma City and providing proctors.
- Reminder for Board members to routinely check their state e-mail box.
- Reminder that the September 2016 meeting is scheduled for Oral Roberts University on September 23rd.
- You should have received a copy of the July 2016 Oklahoma Accountancy Board bulletin.
- We are currently renegotiating our FY 2017 service contract with OMES.

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

- Bank of America; May 2016 credit card charges - \$2,507.54
- State Auditor and Inspector; June 2016 auditing services - \$4,013.75
- OMES; FY17 Workers' Compensation premium - \$4,453.00
- BEP One; July 2016 rent - \$4,392.00
- ECapital; FY17 Subscription fee - \$2,800.00
- Bank of America; June 2016 credit card charges - \$2,774.85

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 #11 – Discussion and possible action on report from the Chair:

- Announcements
- Announce date and location of the next meeting – 8:30 a.m., Friday, September 23, 2016, at Oral Roberts University, 7777 S Lewis Ave, Tulsa, OK 74171

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Agenda Item #12 – Adjourn: There being no further business to come before the Board, Chair Ley entertained a motion to adjourn.

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

Affirmative Votes: Vernon, Greenwell, Ley, Delametter, Sanner, and Manning.

The meeting was adjourned at approximately 9:54 AM.

Barbara Ley, Chair Date

ATTEST:

Mark Delametter, Secretary Date

APPENDIX I

Actions Approved by the Executive Director As of August 5, 2016

APPLICATIONS FOR CERTIFICATION (Successful Candidates):

Bashar A. Abuesheh
 Shannon DeLynn Anderson
 Elizabeth Anne Autry
 Stephan Michael Balliet II
 Brant Kyle Bates
 Audra Nasalroad Casson
 Shea D. Cockrell
 Jennifer L. Collins
 Jackson Troy Cunningham
 Michael Hechtner
 Becky Renae Holland
 Rhett Morgan Hostetler
 Joseph Todd Jackson
 Aaron Orece Jones
 Eric W. Jordan
 Kyle Brandon Kirkpatrick
 Sara Kolar
 Danny Joe Meier
 Benson Cullen Melton
 Kimberly Prag-Ryals
 Jonathan Clifford Read
 Clay A. Risenhoover
 Nicki Lynne Smith
 Kate Marie Snelson
 Vicki Splawn
 Nickolas R. Storm
 Judith Costa White
 Jacob Claude Wood
 Matthew Xavier Wyss

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

Kevin Michael McManus (North Carolina)
 Chandrani Mukhopadhyay (California)
 Jocelyn Ragusin (Colorado)
 Tracy Elizabeth Vorel Stetson (Illinois)
 Andrea Liseth Yaguax (Texas)

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

Timothy Blevins 13837

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INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:

Potts & Company, Inc. (Arkansas)

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:

Bright Books PLLC
Joni L. Whitney PLLC
Kevin Fosbenner CPA, PLLC
Lane Gorman Trubitt, LLC (Texas)
Margaret A. Conner, CPA, PLLC
R.J. Cloud PLLC
Richard J. Maris, CPA, PLLC

REINSTATEMENT OF CPA PROFESSIONAL LIMITED LIABILITY COMPANIES:

Salmon Sims Thomas & Associates, PLLC (Texas)

REINSTATEMENT OF CPA PROFESSIONAL CORPORATIONS:

Donna L. McGriff, CPA, Inc., P.C. (Texas)
Ornelas & Morris, CPA's, P.C.

REINSTATEMENT OF PA PROFESSIONAL CORPORATION:

Kimberly R Brock PA Accounting & Tax, PC

CERTIFICATES SURRENDERED BY REGISTRANTS:

CPAs:

Surrendering CPA Certificate Due To CPE Requirements:

Randi Ingargiola	7301	Issued January 26, 1984
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No Longer Practicing in Oklahoma:

Billy Atkinson	13999	Issued December 12, 1997
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No Longer Residing in Oklahoma:

Mary Brooks	7216	Issued January 26, 1984
Kyle Gasaway	16890	Issued June 23, 2010
Edward Greenlee	16957	Issued October 26, 2010
Jacob Hill	16781	Issued February 5, 2010
Thomas Kilkenny	5511	Issued January 26, 1981
Kendall Lee	17666	Issued April 18, 2014
Clayton Wilber	15993	Issued October 29, 2004

Retired:

Bruce Barnes	4058	Issued June 6, 1977
Stanley Brownlee	2261	Issued January 29, 1970
Jennie Compton	11706	Issued March 25, 1992
James Gillespie	14444	Issued January 22, 1999
Drew Jessee	7624	Issued July 26, 1984
Paul Kallenberger	3357	Issued January 27, 1975
Bob Knight	15498	Issued August 23, 2002
Vijaya Krishna	10234	Issued January 26, 1989
Michael Ledbetter	9475	Issued July 23, 1987
Jerry Moffatt	8942	Issued July 31, 1986
Ronald Robinson	3393	Issued January 27, 1975
Robert Taylor	4014	Issued January 24, 1977
Martin Walden	9016	Issued July 31, 1986

PAs:**Retired:**

Joe Morriss	938	Issued July 16, 1971
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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
2681	Donald Stewart Lockhart	July 1, 2016
13627	Donald R. Baker	July 1, 2016
14105	Brian Bruce Richardson	July 1, 2016
16174	Marlene Burgess-Jackson	July 1, 2016
17604	Brett R. Jensen	July 1, 2016

DECEASED REGISTRANTS:**CPAs:**

Joe Hill	2445	Issued February 1, 1971
Donna Moncrief	12703	Issued August 1, 1994
Allen Ogle	3116	Issued January 28, 1974

INACTIVE FIRMS:**CPA Corporations:**

A.J. Ogle, C.P.A., Inc.
 Brightline CPAs and Associates, Inc. (Florida)
 Catherine A. Johnson, CPA, P.C.

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Donna J. Moncrief, CPA, PC
Edward W. Greenlee, CPA, PC (Hawaii)
Jerry D. Frech, Inc.
John F. White, C.P.A., P.C. (Texas)
Johnson & Associates, CPA, P.C.
Laura Butler CPA PC
Michael Cummins, CPA, P.C. (Missouri)
Richard J. Maris, CPA, PC
Violet F. Kirkendall CPA, P.C.
Warren A. Muller, CPA, P.C.

CPA Limited Liability Companies:

Henley and Johnson, P.L.L.C.
The Johnson Firm, PLLC
Lane Gorman Trubitt, PLLC (Texas)

**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
11667	ACCOUNTABLE, INC.	July 1, 2016
12908	BAKER, DAVIS & RODERIQUE, CPA'S, P.C.	July 1, 2016
13577	BAUKNIGHT PIETRAS & STORMER, P.A.	July 1, 2016
11711	BILL MITTS, INC.	July 1, 2016
12633	COOK WITTY MCCABE & HEMPHILL, A PROFESSIONAL L.L.C.	July 1, 2016
13588	CUTLER AND COMPANY LLC	July 1, 2016
13545	DBA CPA PLC	July 1, 2016
12365	DONNA L. MCGRUFF, CPA, INC., P.C.	July 1, 2016
13463	EDWARD RICHARDSON JR., CPA	July 1, 2016
13659	FRENDEL, BROWN & WEISSMAN LLP	July 1, 2016
11896	HENLEY AND JOHNSON, P.L.L.C.	July 1, 2016
13266	JH TAX ADVISORY SERVICES, PLLC	July 1, 2016
13032	KELLER & JARVIS CPAS	July 1, 2016
12889	KIMBERLY R BROCK PA ACCOUNTING & TAX, PC	July 1, 2016
13308	MADER TSCHACHER PETERSON & CO., LLC	July 1, 2016
12087	ORNELAS & MORRIS, CPA'S, P.C.	July 1, 2016
13594	OTTE, LLC	July 1, 2016
13106	SALMON SIMS THOMAS & ASSOCIATES, PLLC	July 1, 2016
13464	STEVEN C BUTLER, CPA	July 1, 2016
13652	STROEMER & COMPANY, LLC	July 1, 2016
13377	VAIL & KNAUTH, LLP	July 1, 2016

Experience verification applications approved by the Executive Director as of August 5th, 2016:

Bashar A. Abuesheh
Shannon D. Anderson
Audra N. Casson
Jennifer L. Collins
Jackson T. Cunningham
Derek J. Doak
Emily G. Elliston
Kayley M. Ernst
Lynley K. Fox
Lana E. Gragert
Peter J. Hollifield
Becky R. Holland
Rhett M. Hostetler
Joseph T. Jackson
Shelby E. James
Aaron O. Jones
Kaimee D. Kellis
Sara C. M. Kolar
Benson C. Melton
Matthew R. Ozturk
David R. Osborn
Kimberly Sharron Prag Ryals
Isabel B. Perry
Derek S. Reyna
Clay A. Risenhoover
Nicki L. Smith
Troy L. Talent*
Blanca Yessica Urzua Colin
Andrew G. Werner
Jacob C. Wood
Matthew X. Wyss

*Exam scores were from 2nd Window, 2010. 80 hours of CPE required due to scores being over five years old. Over 120 hours of CPE certificates were presented.

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