

OKLAHOMA ACCOUNTANCY BOARD**MINUTES OF REGULAR MEETING**

December 16, 2016

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, December 16, 2016, at Oklahoma Accountancy Board, 201 NW 63rd St; 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
Marc Delametter, CPA, Secretary
Mike Sanner, CPA, Member
Randa Vernon, 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; Heather Grable, CPE Coordinator; Rebekah Flanagan, Examination Coordinator; and Amy Freeman, Administrative Assistant.

Agenda Item #1a – Call To Order: At approximately 9:33 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): Assistant Attorney General Crittenden was absent.

Agenda Item #2 – Announcement of Visitors: The following visitors were present for the appropriate time: Blaine Peterson 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 18, 2016, Regular Meeting of the OAB; (2) Take official notice of the preliminary OAB financial statements

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for FY 2017, for the month ending November 30, 2016; (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 Sanner that the Board approve the Consent Agenda. Second by Delametter.

Affirmative Votes: Vernon, Greenwell, Ley, 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. 2117 – Ibrahim Bello Issa, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 49 hours short of meeting the 120-hour minimum CPE requirement for 2012-2014. 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 \$218.97, which must be paid in 23 monthly installments of \$30 and a final installment of \$28.97. In addition, Respondent shall complete 49 hours of CPE within 60 days to apply to the shortage. 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 not in compliance. Registrant reported 36 hours for 2012 (includes 2 hours ethics); 23 hours for 2013 (includes 1 hour ethics); and 12 hours for 2014 (includes 2 hours ethics).

Peer Review Status: N/A.

Case No. 2118 – Kristi D. Benton, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 16.5 hours short of meeting the 120-hour minimum CPE requirement for 2013-2015. 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 \$238.97, which must be paid within 30 days of the effective date of the order. In addition, Respondent shall complete 16.5 hours of CPE within 30 days to apply to the shortage. 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 not in compliance. Registrant reported 25 hours for 2013 (includes 0 hours ethics); 49.5 hours for 2014 (includes 0 hours ethics); and 29 hours for 2015 (includes 4 hours ethics).

Peer Review Status: N/A.

Motion by Greenwell that the Board approve the Administrative Consent Orders in Case no.'s 2117 and 2118.
Second by Cunningham.

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

Agenda Item #6 – Discussion and possible action on NASBA request to utilize OAB Candidate Data for the 2016-17 Candidate Pipeline Survey: NASBA has requested to use OAB candidate data for the 2016-17 Candidate Pipeline Survey. As part of a research project, NASBA and the AICPA would like to conduct a survey of candidates who have dropped out of the examination process. NASBA is requesting permission to use the names and email addresses of the OAB candidates who fit this demographic and send them an email inviting them to participate in a survey. Executive Director Ross informed the Board that they have previously given NASBA permission to utilize OAB candidate data. Brief discussion took place among the Board.

Motion by Delametter that the Board give ED Ross permission to sign the Permission to access National Candidate Database Candidate Data for NASBA/AICPA Research Study. Second by Cunningham.

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

Agenda Item #7 – Discussion and possible action on report from the Continuing Education Committee on the results of the semi-annual CPE audit: Member Manning presented the CPE report to the Board. CPE Coordinator Heather Grable updated the Board on results from the 2014 and 2015 semi-annual audits. Discussion took place regarding various reasons a registrant would not be in compliance. Heather informed the Board of steps the OAB has taken to help registrants better understand their CPE reporting obligation. Chair Ley stated that she feels the OAB should publicize the fact that audits are being conducted and reminders of what registrant's are required to keep on file. The Board agreed. Member Cunningham stated that the OAB should also include the consequences of being found out of compliance. Chair Ley also suggested that Board staff send an email to new CPAs regarding their first year reporting of CPE.

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Motion by Manning that the Board accept the CPE report as presented. Second by Greenwell.

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

Agenda Item #8 – New Business: No new business.

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

Updates

- November ceremony was held. Responses from survey were good
- Amy Freeman is now on board as our Administrative Assistant II
- We will be implementing Phase II this weekend with testing commencing today
- Preparing for the next legislative session with 43 new members
- Presentation of the CPA candidate instructional video

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

- Terry Westemeir - Investigative services - \$2,537.50
- BEP One – Dec 2016 rent - \$4,392.00
- Calvert Law Firm – Legal services for Jul thru Sep 2016 - \$4,307.55

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

- Announcements
- Announce date and location of the next meeting – 8:30 a.m., Friday, January 20, 2016, at the Oklahoma Accountancy Board, 201 NW 63rd St; Ste. 210, Oklahoma City, OK 73116

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

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

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

The meeting was adjourned at approximately 10:51 AM.

Barbara Ley, Chair Date

ATTEST:

Marc Delametter, Secretary Date

APPENDIX I
Actions Approved by the Executive Director
As of December 16, 2016

APPLICATIONS FOR CERTIFICATION (Successful Candidates):

Danielle Ashley Blackburn
Kevin Mitchell Davis
Jared Andrew Dickson
Tori Hope Duphorne
Ronald Eugene Durdin
Heather R. Fry
Shyisha Lucas Griffin
Jacob Wade Moffat

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

John Bernard	9095
William Grissom	7087
Scot Kerns	10705
Christi Woods	13494

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS:

Waters Vollmering & Associates, LLP (Texas)

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:

Cohen & Company, Ltd. (Ohio)
Select Wealth Management P.C.
Shores, Tagman, Butler & Company P.A. (Florida)
Summit CPA and Business Services PC

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:

Broncho Accounting Services, PLLC
Brown, Chism & Thompson, PLLC
Elfrink & Associates, PLLC
Peter A. Terranova, PLLC

REINSTATEMENT OF CPA PROFESSIONAL CORPORATIONS:

Grissom and Associates, P.C.

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

Simplice Essou	14496	Issued August 2, 1999
Timothy Larason	1717	Issued February 8, 1964

Coming into Oklahoma to practice under Mobility:

Larry Shores	12646	Issued February 18, 1994
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No Longer Practicing in Oklahoma:

Elaine King	8091	Issued January 31, 1985
Karen Seefeldt	12857	Issued December 16, 1994

No Longer Residing in Oklahoma:

Rajendran Vellore	11471	Issued October 31, 1991
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Retired:

Gayanne Bantle	11951	Issued January 28, 1993
Tommy Campbell	15786	Issued August 1, 2003
Ronald Edmonds	4435	Issued July 20, 1978
Keli Hassman	11325	Issued July 25, 1991
Robert Hawley, Jr.	6604	Issued January 17, 1983
Beverly Johnson	2126	Issued February 1, 1969
Rolando Lum	3436	Issued June 3, 1975
Kenneth Mortensen	2863	Issued January 26, 1973
Jesse Tucker	9047	Issued September 18, 1986

DECEASED REGISTRANTS:**CPAs:**

Benjamin Imel	3948	Issued January 24, 1977
Lily Wynn	10549	Issued July 27, 1989

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
2591	Robert Bruce Willey	Dec 1, 2016
5784	John M. Schantz	Dec 1, 2016
5801	Barbara J. Newton Tinkham	Dec 1, 2016
6656	John Grant Maness	Dec 1, 2016
6992	William Rock Peterson	Dec 1, 2016
7678	Keith Mullins	Dec 1, 2016
9962	Robert Michael Hoki	Dec 1, 2016
13664	Megan D. Baggett	Dec 1, 2016
15061	Susan J. Britton	Dec 1, 2016
17811	Stephen Ryan Quidley	Dec 1, 2016
17858	Han-Che Huang	Dec 1, 2016

INACTIVE FIRMS:

CPA Corporations:

Cohen Fund Audit Service, LLC (Ohio)

EXPERIENCE VERIFICATION:

Brett C. Arnold
 Chase C. Bovaird
 Kelsey A. Breedlove
 Samantha M. Cox
 Jacob A. Cranfield
 Kevin M. Davis
 Madalen H. Day
 Tori H. Duphorne
 Julya O. Humphrey
 Jacob W. Moffat
 Stacey E. Naizer
 Lina Z. Shakra
 Kristin M. Stephens
 Allison A. Swyden
 Chad J. Tygart