

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

May 20, 2016

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, May 20, 2016, at the Oklahoma Accountancy Board, 201 NW 63<sup>rd</sup> 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:

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; 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 8:34 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: 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 April 22, 2016, Regular Meeting of the OAB; (2) Take official notice of the preliminary OAB financial statements for FY 2016, for the month ending April 30, 2016; (3) Take official notice of the experience verification applications which have been approved by the Executive Director and

2027.

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

Member Ley requested a change be made to Item #7 of the April minutes. The summary of Member Sanner and Vice Chair Ley's exchange is not correct. Member Ley stated that she would send staff verbiage to replace the current summary.

Motion by Cunningham that the Board approve the Consent Agenda with the corrections as stated by Vice Chair Ley.  
Second by Sanner.

Affirmative Votes: Engelbach, 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. 2086 – Christine J. Dennis, CPA**

This case was opened as a result of a filed complaint alleging Respondent performed a sub-standard audit while employed by a CPA firm. The assigned investigator found violations of professional standards. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent accepts a formal reprimand and is assessed costs and attorney fees in the amount of \$442.99, 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 reported 43.5 hours for 2013 (includes 4 hours ethics); 42 hours for 2014 (includes 0 hours ethics); and 43 hours for 2015 (includes 2 hours ethics).  
Peer Review Status: N/A (peer review is through firm).

**Case No. 2092 – Judy Poltera, CPA**

This case was opened as a result of a hearing before the Professional Responsibility Tribunal of the Oklahoma Supreme Court. In that case, Respondent testified under oath to embezzling funds from Respondent's employer, in addition to other misconduct. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed costs and attorney fees

in the amount of \$510, which must be paid within 30 days from the effective date of this Order. In addition, Respondent's certificate is revoked for "cause". Should Respondent apply for reinstatement, Respondent will be required to demonstrate at a hearing that Respondent satisfies the requirements for reinstatement, and has completed Professional Ethics: AICPA's Comprehensive Course with a score of 90% or better, and taken within ninety (90) days prior to applying for reinstatement. All costs, and attorney fees must be paid prior to applying for reinstatement. Any failure by the Respondent 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 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 has been retired from all forms of employment since 2013.  
Peer Review Status: N/A.

Motion by Ley that the Board approves the following Administrative Consent Orders in Case Nos. 2086 and 2092.  
Second by Sanner.

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

### **Agenda Item #6 – Discussion and possible action on report from Audit and Budget Committee:**

- Summary of the 2<sup>nd</sup> Regular Session of the 55<sup>th</sup> Legislature

Executive Director Ross informed the Board of current issues in the legislature that could impact the OAB. Discussion took place among the Board.

- Proposed revisions to the fiscal year 2017 budget

ED Ross stated that this item hinges on the outcome of the legislature and may need to be deferred as there could be a special session.

- Proposed professional service contract for fiscal year 2017

Motion by Manning that the Board approves the professional services contract for fiscal year 2017 as presented. Second by Cunningham.

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

2029.

**Agenda Item #7 – Discussion and possible action to adjust the foreign evaluation service course listing for Mr. Kashif Murtaza and allow him to sit for the CPA Examination:**

ED Ross addressed this issue and informed the Board of the situation regarding Mr. Murtaza's foreign evaluation conducted by World Education Services (WES). Upon staff's review of Mr. Murtaza's WES evaluation it was noticed that advanced accounting and auditing were classified as "Lower Level" courses. It has been staff's experience in prior education evaluations that the two courses are classified as upper-division courses. The OAB Examination Coordinator, Sharon Wells, contacted WES and inquired as to why they classified the courses as "Lower Level". She was told that they determined "Lower Level" and "Upper Level" courses based upon what year they were taken during the pursuit of a degree. ED Ross explained to the Board that this was not a sufficient way to determine the classification of a course as lower or upper division but, rather it must be determined based on the content of the course. He then proceeded to request from the Board that they approve his recommendation to adjust the courses, "Advanced Accounting" and "Auditing", to reflect upper-division credit earned on Mr. Murtaza's foreign evaluation. He also stated that the Board will no longer publicize WES on the list of accepted foreign evaluators. Discussion took place among the Board.

Motion by Sanner that the Board approve the adjustment of courses. Second by Delametter.

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

**Agenda Item #8 – Discussion and possible action on invoice number 112297 for services rendered in April 2016 by the State Auditor & Inspector:**

Brief discussion took place among the Board regarding progress of the Audit.

Motion by Delametter that the Board approve the State Auditor & Inspector invoice as presented. Second by Greenwell.

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

**Agenda Item #9 – Discussion and possible action on request from William Rogers Abbott II, Certificate #1702 – Revoked, to waive registration and lapse late fee [item deferred from April 2016 meeting]:**

ED Ross addressed this issue and explained to the Board that Mr. Abbott did not want to pay the \$25.00 registration fee in order to keep his certificate active. Prior to Mr. Abbott's certificate entering lapsed and subsequent revoked statuses, he was informed of his responsibility to complete the annual renewal. He did not complete his renewal within the required 60 days. Therefore, his certificate was revoked.

One day prior to Mr. Abbott's certificate being revoked he submitted a request that the Board waive his registration fees on the authority of Section 15.14G of the Oklahoma Accountancy Act and to show his certificate status in the OAB database as "Retired".

ED Ross responded to his request and informed him that the Board did not have a "Retired" status for certificates and annual registration was required as it had been in the years past. He also told Mr. Abbott that the Board has only waived registration fees upon request for disabled registrants with accompanying medical statements supporting the request, but that he would bring the matter to the Board.

There was a brief conversation regarding a "Retired" status for certificates being considered at the AICPA and NASBA. ED Ross stated that he believed there is an exposure draft on the issue and guidelines are being considered by the Uniform Accountancy Act (UAA) Committee at the current time. He stated that he will know more after the NASBA Western Regional Meeting in June.

A lengthy discussion took place among the Board. They expressed concern over the possibility of waving the registration fee when it is not related to disability or other extenuating circumstances, and that it would be setting a precedent. The registration fee cannot be waived without just cause. However, the Board was concerned about Mr. Abbott having to fulfill the reinstatement requirements should he decide he does not want his certificate to remain in revoked status. It was inquired as to whether he submitted his request in a timely manner and whether that would allow the revocation to be rescinded, if he completed the registration and paid the required fee, due to the fact that it would go to the Board for consideration. This would put the process on hold until the Board was able to hear his request. Assistant Attorney General Crittenden stated that he believed there was a provision in the Administrative Procedures Act which would allow for this.

Motion by Greenwell that the Board defer this item for a month pending review of the suggested provision by Assistant Attorney General Crittenden and have the Board write Mr. Abbott a letter stating that anyone on the Board could donate the \$25.00 fee but, the Board will not waive it until they receive the new "Retired" status guidelines.  
Second by Delametter.

Member Delametter stated that the time was only 9:30 AM and he would be comfortable with having Assistant Attorney General Crittenden look into the matter so that a decision could be made presently rather than defer it for 30 days. Members of the Board agreed to go onto the next Agenda item and revisit this one once Assistant Attorney General Crittenden reviewed the provision.

**Agenda Item #10 – NASBA call for nomination for Board of Directors:** Vice Chair Ley informed the Board that she expressed her concerns at the NASBA Nominating Committee meeting a few weeks prior. She stated that it was important to encourage quality candidates to run against sitting members of the committee. She also explained the qualifications for candidates to become a member of the Board of Directors. Brief discussion took place among the Board.

Note: Member Sanner stepped out at approximately 9:54 AM and returned at 9:57 AM.

2031.

**Agenda Item #9 [REVISTED] – Discussion and possible action on request from William Rogers Abbott II, Certificate #1702 – Revoked, to waive registration and lapse late fee [item deferred from April 2016 meeting]:** Assistant Attorney General Critten returned after reviewing the Administrative Procedures Act, Section 314.B, and informed the Board of its provision. It was determined that the Board does not have authority to override the Statutes and Rules regarding annual registration fees in the case of Mr. Abbott. Therefore, no action was taken.

Member Greenwell withdrew his previous motion.

Motion by Delametter that Executive Director Ross send Mr. Abbott a letter stating the Board's decision to take no action.  
Second by Greenwell.

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

**Agenda Item #11 – Discuss and act on election of officers pursuant to Section 15.4.A of the Oklahoma Accountancy Act:** Chair Engelbach addressed this item and entertained motions related to the election of the Board officers for the 2016-2017 fiscal year.

Chair Engelbach entertained motions related to the election of Chair for the next fiscal year.

Motion by Cunningham that Barbara Ley be elected Chair of the OAB for FY 2017. Second by Delametter.

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

Chair Engelbach then entertained motions related to the election of Vice Chair for the next fiscal year.

Motion by Ley that David Greenwell be elected Vice Chair of the OAB for FY 2017. Second by Sanner.

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

Chair Engelbach then entertained motions related to the election of Secretary for the next fiscal year.

Motion by Manning that Marc Delametter be elected Secretary of the OAB for FY 2017. Second by Greenwell.

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

**Agenda Item #12 – New Business:** There was no new business.

**Agenda Item #13 – Discussion and possible action on report from the Executive Director:**

**Updates**

- Have been working to minimize impact of legislative raiding of funds
- Presented to the OKC chapter of the OSCPA
- Conference call with CBT committee working on uniform treatment of candidates due to the 70 day delay in score releases from Q2 of 2017
- Multiple printers have ceased functioning recently, including the printer used to create Certificates; hardware obsolescence is a concern for fiscal year 2017

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

- BEP One; May 2016 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:**

- NA

**Agenda Item #14 – Discussion and possible action on report from Chair:**

- Announcements
- Announce date and location of the next meeting – 8:30 a.m., June 17, 2016, at the Oklahoma Accountancy Board, 201 NW 63<sup>rd</sup> Street; Ste. 210, Oklahoma City, OK 73116

**Agenda Item #15 – Adjourn:** There being no further business to come before the Board, Chair Engelbach entertained a motion to adjourn.

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

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

The meeting was adjourned at approximately 10:13 AM.

\_\_\_\_\_  
Jay Engelbach, Chair

\_\_\_\_\_  
Date

ATTEST:

\_\_\_\_\_  
David Greenwell, Secretary

\_\_\_\_\_  
Date

**APPENDIX I**

**Actions Approved by the Executive Director  
As of May 20, 2016**

**APPLICATIONS FOR TRANSFER OF EXAM CREDITS:**

Bashar Abuesheh  
William Turner

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

W. Chase Almen  
Lindsey Annelle Bradley  
Michelle Marie Buckner  
Jordan Burns  
Jonathan M. Fain  
Lindsey Nicole Goedecke  
Jessica Lorene Highfill  
Todd Edward Kelley  
Thomas C Lewis II  
James Leon Meeks  
Michael Preston O'Brien II  
Molly Ann Siegrist  
Steffanie Irene Stoll  
Stephanie Watkins

**APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:**

James Grant Gardiner (Texas)  
Charlotte Louise Henry (Oregon)  
Zehra A. Khan (New Hampshire)  
Gretchen D Manning (Indiana)

**APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:**

Carol Gordon                      5705

**INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:**

JamisonMoneyFarmer PC (Alabama)

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

Macias Gini & O'Connell LLP (California)



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

Blue & Co., LLC (Indiana)  
 BlueBird CPAs, LLC (Nevada)  
 Marcia Harris CPA PLLC

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

Cody Franklin                      12236                      Issued July 30, 1993

**No Longer Practicing in Oklahoma:**

Virginia Clark                      14484                      Issued August 2, 1999  
 Bridgid Cook                      11981                      Issued January 28, 1993  
 Jonathan Jordan                      17135                      Issued November 10, 2011

**No Longer Residing in Oklahoma:**

Patricia Anderson                      2257                      Issued January 29, 1970  
 C. Lotspeich                      16737                      Issued May 7, 2009

**Retired:**

Gary McKnight                      3241                      Issued July 26, 1974

**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>
3979	Terry Drew Pearson	May 1, 2016
17565	Ranesha Rachelle Critton	May 1, 2016

**DECEASED REGISTRANTS:****CPAs:**

Donald Burgess                      2825                      Issued January 26, 1973  
 Will Crites, Jr.                      1386                      Issued February 1, 1960  
 William Hawthorne                      2962                      Issued July 27, 1973  
 Dennis Meyers                      11833                      Issued July 28, 1992  
 David Nummy                      5115                      Issued January 28, 1980

**INACTIVE FIRMS:**

2035.

**CPA Partnerships:**

Maxwell Locke & Ritter LLP (Texas)

**CPA Corporations:**

Angela D. Doyle, CPA, P.C.  
Chester E. McBee, Inc., P.C.  
Gary Skibicki C.P.A. P.C.

**EXPERIENCE VERIFICATION APPLICATIONS:**

David Addison  
Lynsea R. Freeman  
Jessica L. Highfill  
Eric W. Jordan  
Ashley M. Ozment  
Molly A. Siegrist  
Stephanie I. Stoll