

OKLAHOMA ACCOUNTANCY BOARD**MINUTES OF REGULAR MEETING**

November 18, 2016

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, November 18, 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; Jason Doss, Licensing Coordinator; Matthew Sinclair, Administrative Programs Officer; Chloe Netley, Accountant; Rebekah Flanagan, Examination Coordinator; Patricia Martindale, Receptionist and Melissa Schosser, Administrative Assistant.

Agenda Item #1a – Call To Order: At approximately 8:33 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, representing the OSCP; Dean Taylor, representing the OSA; Marcus Martinez, Julie Glasscock and Jared Thulin with the Office of the State Auditor and Inspector; Edith Steele, former Executive Director and Sharon Wells, former Examination Coordinator.

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 September 23, 2016, Regular

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Meeting of the OAB; (2) Take official notice of the preliminary OAB financial statements for FY 2017, for the months ending September 30, 2016 and October 31, 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.

Chair Ley stated that the September minutes mistakenly attributed the discussion of Attorney General (AG) approval times in relation to performance measures to her rather than Member Sanner.

Motion by Sanner that the Board approve the Consent Agenda with the following revisions to the September Minutes: The ACO name to be included once it has been approved by the Attorney General's office and the correction of Member Sanner's name to replace Chair Ley's regarding the discussion of AG approval times. Second by Cunningham.

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. 2103 – William Stuart Counts, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 6 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 \$212.50, which must be paid within 30 days from the effective date of this Order. In addition, Respondent shall complete 6 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 27 hours for 2013 (includes 2 hours ethics); 47 hours for 2014 (includes 4 hours ethics); and 40 hours for 2015 (includes 0 hours ethics).

Peer Review Status: N/A.

Case No. 2102 – Gary Duane Taylor, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent failed to timely complete 40 hours of CPE to "return to active status". 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 \$248.97, which must be paid in accordance with a eight month payment plan. 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 now in compliance with "return to active status" requirements.
Peer Review Status: N/A.

Case No. 2104 – Patrick Dale Cobb, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 17 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 \$218.97, which must be paid within 30 days from the effective date of this Order. In addition, Respondent shall complete 17 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 20 hours for 2013 (includes 0 hours ethics); 55.5 hours for 2014 (includes 0 hours ethics); and 27.5 hours for 2015 (includes 0 hours ethics).
Peer Review Status: N/A.

Case No. 2105 – David Ford Johnson, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 1 hour 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 within 30 days from the effective date of this Order. In addition, Respondent shall complete 1 hour 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.

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OAB Records Summary

CPE Status: Registrant is not in compliance. Registrant reported 40 hours for 2012 (includes 4 hours ethics); 39 hours for 2013 (includes 0 hours ethics); and 40 hours for 2014 (includes 4 hours ethics).

Peer Review Status: N/A.

Case No. 2106 – Howard, LLP, CPA Firm

This case was opened as a Department of Labor audit referral, which reported Respondent performed one 401-K audit for an Oklahoma based client before registering 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 \$218.97, 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 Firm is in compliance.

Case No. 2107 – Jason S. Lowry, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 20.5 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 \$218.97, which must be paid within 30 days from the effective date of this Order. In addition, Respondent shall complete 20.5 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 27 hours for 2013 (includes 1.5 hours ethics); 52 hours for 2014 (includes 5.5 hours ethics); and 20.5 hours for 2015 (includes 0 hours ethics).

Peer Review Status: N/A.

Case No. 2108 – Barbara J. Biby, PA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 24 hours short of meeting the 120-hour minimum CPE requirement for 2012-2014 and 64 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 \$1,000, plus costs and attorney fees in the amount of \$219.18, which must be paid in accordance with a six month payment plan. In addition, Respondent shall complete 64 hours of CPE within 90 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 40 hours for 2012 (includes 2 hours ethics); 40 hours for 2013 (includes 10 hours ethics); 16 hours for 2014 (includes 2 hours ethics); and 0 hours for 2015.

Peer Review Status: N/A.

Case No. 2110 – James W. Bartlett, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 2 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 \$218.97, which must be paid within 30 days from the effective date of this Order. In addition, Respondent shall complete 2 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 43 hours for 2013 (includes 4 hours ethics); 35 hours for 2014 (includes 1 hours ethics); and 40 hours for 2015 (includes 3 hours ethics).

Peer Review Status: N/A.

Case No. 2111 – Tonya K. Sheets, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 2 hours short of meeting the 4-hour minimum ethics 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 within 30 days from the effective date of this Order. In addition, Respondent shall complete 2 hour of ethics 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.

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OAB Records Summary

CPE Status: Registrant is not in compliance. Registrant reported 75.5 hours for 2012 (includes 2 hours ethics); 24 hours for 2013 (includes 0 hours ethics); and 24 hours for 2014 (includes 0 hours ethics).

Peer Review Status: N/A.

Case No. 2112 – Travis Daniel Sullivan, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 8 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 \$218.97, which must be paid within 30 days from the effective date of this Order. In addition, Respondent shall complete 8 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 44 hours for 2013 (includes 8 hours ethics); 41 hours for 2014 (includes 4 hours ethics); and 27 hours for 2015 (includes 0 hours ethics).

Peer Review Status: N/A.

Case No. 2113 – William Keith Gauer, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 7.5 hours short of meeting the 120-hour minimum CPE requirement for 2013-2015 and that Respondent received consecutive substandard peer review reports. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$500 for the CPE violation, plus costs and attorney fees in the amount of \$238.97, which must be paid within 30 days from the effective date of this Order. In addition, Respondent shall complete 7.5 hours of CPE within 30 days to apply to the shortage and shall notify the Board before performing any A-133 audit work in the future. 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 20 hours for 2013 (includes 2 hours ethics); 42.5 hours for 2014 (includes 10.5 hours ethics); and 50 hours for 2015 (includes 2 hours ethics).

Peer Review Status: Registrant is in compliance.

Case No. 2114 – William Thomas Portman, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 40 hours short of meeting the “return to active status” requirement. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent’s certificate is revoked for “cause”, and Respondent is assessed costs and attorney fees in the amount of \$277.72, which must be paid within thirty days from the effective date of this Order. 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. 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 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 not in compliance with “return to active status” requirements.
Peer Review Status: N/A.

Case No. 2115 – Laurie E. Swarer, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 17 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 \$218.97, which must be paid within 30 days from the effective date of this Order. In addition, Respondent shall complete 17 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 44 hours for 2013 (includes 2 hours ethics); 25 hours for 2014 (includes 2 hours ethics); and 34 hours for 2015 (includes 2 hours ethics).
Peer Review Status: N/A.

Case No. 2116 – David Arol Steverson, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 4 hours short of meeting the 4-hour minimum ethics CPE requirement for 2012-2014. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent’s certificate is revoked for “cause”, and Respondent is assessed costs and attorney fees in the amount of \$218.97,

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which must be paid within thirty days from the effective date of this Order. 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. 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 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 not in compliance. Registrant reported 66 hours for 2012 (includes 0 hours ethics); 46 hours for 2013 (includes 0 hours ethics); and 34 hours for 2014 (includes 0 hours ethics).

Peer Review Status: N/A.

Motion by Greenwell that the Board approve the following Administrative Consent Orders for Case No's: 2103, 2102, 2104, 2105, 2106, 2107, 2108, 2110, 2111, 2112, 2113, 2114, 2115 and 2116. Second by Sanner.

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

FILES TO CLOSE:

File 2244 – CPA

This file was opened as a result of a complaint alleging the registrant failed to abide by fiduciary duty with regard to a trust over which the registrant was serving as trustee. The Enforcement Committee did not find a violation in the registrant's handling of the trust's affairs; therefore, it recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant reported 62 hours for 2013 (includes 3 hours ethics); 97 hours for 2014 (includes 2 hours ethics); and 92.5 hours for 2015 (includes 2 hours ethics).

Peer Review Status: N/A

File 2256 – CPA

This file was opened as a result of a complaint alleging the registrant prepared a substandard tax return. The Enforcement Committee did not find a violation of the Act or Rules; therefore, it recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant reported 53 hours for 2013 (includes 2 hours ethics); 68 hours for 2014 (includes 2 hours ethics); and 60 hours for 2015 (includes 3 hours ethics).

Peer Review Status: N/A

File 2258 – CPA

This file was opened as a result of a referral from the Licensing Coordinator that the registrant was approximately two months late in applying for a reciprocal Oklahoma certificate. The registrant submitted documentation to show that the failure to file timely was caused by a delay in getting approval from NASBA Credential Net. Therefore, the Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant was certified in 2015. Registrant reported 39.5 hours for 2015 (includes 5 hours ethics).

Peer Review Status: N/A

File 2259 – CPA

This file was opened as a result of a referral from the Licensing Coordinator that the registrant was approximately two years late in applying for a reciprocal Oklahoma certificate. The registrant submitted documentation to show that the registrant was unable to file earlier due to lack of experience as required under Option 4. Once the required experienced had been attained, Respondent file the application in a timely manner. Therefore, the Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant was certified in 2015. Registrant reported 97.5 hours for 2015 (includes 7 hours ethics).

Peer Review Status: N/A

File 2261 – CPA

This file was opened as a result of a referral from the Licensing Coordinator that the registrant was approximately six months late in applying for a reciprocal Oklahoma certificate. The registrant submitted documentation to show that the registrant had inadvertently misreported the date of starting employment with the Oklahoma CPA firm. The registrant was in compliance once the application information was amended; therefore, the Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant was certified in 2015. Registrant reported 80 hours for 2015 (includes 8 hours ethics).

Peer Review Status: N/A

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File 2262 – Revoked CPA Firm

This file was opened as a result of a referral from the Peer Review Coordinator that the out-of-state registrant firm failed to complete a required peer review. The firm was revoked for failing to register. Therefore, the Enforcement Committee recommends that the file be closed with a note to the firm’s record to reopen the enforcement matter if the firm applies for reinstatement.

File 2270 – Unregistered Firm

This file was opened as a result of a referral from the Department of Labor that the out-of-state firm performed an ERISA audit engagement for an Oklahoma company while not registered. The firm had performed the engagement, but changed its name shortly afterwards. The firm (under the new name) was disciplined and paid a fine for this violation; therefore, the Enforcement Committee recommends that the file be closed.

File 2282 – CPA

This file was opened as a result of a complaint alleging the registrant failed to timely file tax reports and respond to IRS inquiries. The Enforcement Committee did not find a violation of the Act or Board’s Rules; therefore, it recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant reported 36 hours for 2013 (includes 6 hours ethics); 44 hours for 2014 (includes 4 hours ethics); and 40 hours for 2015 (includes 2 hours ethics).
Peer Review Status: N/A

File 2283 – CPA Firm

This file was opened as a result of a referral from the PROC that the registrant firm received consecutive substandard peer reviews. The Enforcement Committee found adequate corrective measures had been taken pursuant to the peer review administering entity’s direction. Therefore, it recommends that the file be closed.

OAB Records Summary

Peer Review Status: Registrant firm is in compliance.

File 2284 – CPA Firm

This file was opened as a result of a referral from the PROC that the registrant firm received consecutive substandard peer reviews. The Enforcement Committee found adequate corrective measures had been taken pursuant to the peer review administering entity’s direction. Therefore, it recommends that the file be closed.

OAB Records Summary

Peer Review Status: Registrant firm is in compliance.

File 2285 – CPA

This file was opened as a result of a complaint alleging the registrant prepared a substandard tax return. The Enforcement Committee did not find a violation of the Act or Rules; therefore, it recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant reported 56.5 hours for 2013 (includes 4 hours ethics); 107 hours for 2014 (includes 9 hours ethics); and 95.5 hours for 2015 (includes 6 hours ethics).

Peer Review Status: N/A

Motion by Greenwell that the Board close the following files: 2244, 2256, 2258, 2259, 2261, 2262, 2270, 2282, 2283, 2284 and 2285. Second by Cunningham.

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

Agenda Item #6 – Discussion and possible action on report from Audit and Budget Committee: Member Vernon presented this item.

- Presentation of the Oklahoma Accountancy Board fiscal year 2016 audit report performed by the Office of the State Auditor & Inspector

Jared Thulin, with the Office of the State Auditor & Inspector, summarized the findings of the fiscal year 2016 audit report of the Oklahoma Accountancy Board. Several Board members inquired about various aspects of the audit report. Brief discussion took place among the Board.

Motion by Vernon that the Board accept the issued financial statements. Second by Sanner.

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

Agenda Item #7 – Discussion and possible action to allow an 18 month extension of credit due to the delay in release of scores caused by the implementation of the revised CPA examination to launch in April 2017: Chair Ley explained to the Board that the new Examination launch in April of 2017 will result in delayed score releases after the close of the second quarter window. This delay in score reporting could impact candidates who have passed three sections of the exam and sit for their fourth section in the second quarter window. If the candidate does not pass the fourth exam section they will not receive their score in enough time to prepare and sit in the third quarter window and could be in danger of losing an exam credit. NASBA's Executive Directors Committee and CBT Administration Committee have recommended that all boards consider extending to December 31, 2017, the conditional credit of those candidates who would be impacted by the delays in score reporting. Lengthy discussion took place among the Board.

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Motion by Sanner that the Board approve the conditional credit extension to December 10, 2017, for impacted candidates sitting in Window two of 2017 whose 18 month credit will be expiring in Window two or three of 2017. Second by Delametter.

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

Agenda Item #13 – Presentation to commemorate a staff member’s retirement and service to the Oklahoma Accountancy Board: Chair Ley commemorated Sharon Wells’ 28 years of service to the Oklahoma Accountancy Board.

Agenda Item #8 – Discussion and possible action on National Association of State Boards of Accountancy Regional Director’s Focus Questions due December 5, 2016: Chair Ley briefly discussed the focus questions.

Motion by Sanner that the Board approve the Focus Question responses and authorize submission to NASBA. Second by Cunningham.

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

Agenda Item #9 – Request from Charles Stephen Robinson #10501 REVOKED, to reinstate his CPA Certificate: Executive Director Ross explained to the Board that Mr. Robinson had waited beyond the five year period allowed by statute to request reinstatement of his CPA certificate. Therefore, he is ineligible for reinstatement and must sit for the examination again if he wishes to be a licensed CPA. Brief discussion took place among the Board and it was determined that statute prohibits the Board from making an exception to the reinstatement requirements.

Motion by Sanner that the Executive Director send Mr. Robinson a letter notating the statute referring to reinstatement requirements and the Board’s denial of his request. Assistant Attorney General Crittenden must approve the letter before it is sent. Second by Delametter.

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

Agenda Item #10 – Discussion and possible action on report from the Peer Review Committee:

- Peer Review Oversight Committee quarterly activity report June 2016 to October 2016

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

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

Agenda Item #11 – Discussion and possible action on report from Board members on the NASBA 109th Annual Meeting: Several Board members shared their experiences at the NASBA Annual Meeting.

Agenda Item #12 – Discussion and possible action on list of proposed meeting dates for the Oklahoma Accountancy Board:

- January 20
- February 17
- March 17
- April 21 (at University of Oklahoma)
- May 19
- June 16
- July 21
- August 18
- September 15
- October 20
- November 17
- December 15

Chair Ley presented the proposed 2017 Board meeting dates and suggested the September date be changed from the 15th. Executive Director Ross suggested September 22 as an alternate date.

Motion by Greenwell that the Board approve the proposed 2017 Board meeting dates with the change from September 15th to September 22nd. Second by Sanner.

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

Agenda Item #14 – New Business: No new business.

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Agenda Item #15 – Discussion and possible action on report from the Executive Director:

Updates

- November ceremony is tomorrow (November 19, 2016)
- The May 2017 ceremony is scheduled for May 20, 2017
- Capitol renovations may make the May ceremony challenging
- We promoted Rebekah Flanagan from Administrative Assistant II to Exam Coordinator
- Amy Freeman accepted our offer to fill the open Administrative Assistant II position
- OMES continues to struggle with system issues relating to Phase II implementation
- Preparing for the next legislative session with 43 new members
- Interim studies regarding the NC dental case and allowing felons to obtain licenses are occurring
- Attended NASBA annual meeting and my first ED committee meeting

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

- BEP One; Oct 2016 rent - \$4,392.00
- Terry Westemeir CPA; Investigative services for a file - \$4,007.50
- BEP One; Nov 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:

- State Auditor and Inspector; Auditing services for Sep 2016 - \$5,633.75

Agenda Item #16 – Discussion and possible action on report from the Chair:

- Announcements
- Announce date and location of the next meeting – 8:30 a.m., Friday, December 16, 2016, at the Oklahoma Accountancy Board, 201 NW 63rd St; Ste. 210, Oklahoma City, OK 73116

Agenda Item #17 – Adjourn: There being no further business to come before the Board, Chair Ley entertained a motion to adjourn.

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

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

The meeting was adjourned at approximately 10:05 AM.

Barbara Ley, Chair Date

ATTEST:

Marc Delametter, Secretary Date

APPENDIX I
Actions Approved by the Executive Director
As of November 18, 2016

APPLICATIONS FOR TRANSFER OF EXAM CREDITS:

Mary Katherine Fielding

APPLICATIONS FOR CERTIFICATION (Successful Candidates):

David Addison
Chaslee Diane Anderson
Tori Marie Anderson
Clois Wade Bellah, Jr.
Sean Levi Benton
Jonathan William Dicrisantis
Lynley Kael Fox
Curtis Andrew French
Clint Michael Gates
Dylan Glen Hanks
Daniel James Hendrickson
Maina Karanja
Jonathan Michael Kern
Carter D. Lance
Bridget Massey Lienhard
Jason Scott Maloney
William Philip Marks III
Cory David Morehead
Glenn Payne III
Derek Shane Reyna
Tracy Lynn Stagner
Samantha Marie Stuart
Alexander T. Swyden
Clark Christine Whitwell
Matthew Russell Williams
Cassidy Elizabeth Young

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

Charlotte Ann Barnes (Arkansas)
Brian Daniel Baumgarten (Colorado)
Matthew M. Bjornsen (Nebraska)
Anna Sergeyevna Bytenskiy (Washington)
Ashley Barber Detillier (Mississippi)
Timothy A Greene (Missouri)
Samuel Peter Powell (Colorado)
Johnny R. Williamson, Jr. (Texas)
Raymond Andrew Zschiesche (Texas)

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

Robert Marquis	13902
Stacey Overton	7836
Christopher Ramsey	16436
Kevin Waters	13967

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:

Osborne and Wyatt, CPA's, PC

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS:

Brown Smith Wallace, LLP (Missouri)
Thomas & Thomas LLP (Arkansas)

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:

Ardmore CPAs, PLLC
Jennie R. Wade CPA PLLC
Ryan W. Greenlee, CPA, PLLC

REINSTATEMENT OF CPA PROFESSIONAL CORPORATIONS:

Bill Mitts, Inc.
Michael J. Romero, Certified Public Accountant, P.C

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

David Baggett	15194	Issued September 28, 2001
Robert Butler	3606	Issued January 27, 1976
Donald Scotberg	17255	Issued February 13, 2012

No Longer Residing in Oklahoma:

Kerry Morton	16866	Issued May 21, 2010
Luke Oyster	17047	Issued March 30, 2011

Retired:

Carol Barnes	3745	Issued July 19, 1975
Kenneth Bogle	10876	Issued July 26, 1990
John Cox	11759	Issued July 28, 1992

James Deskins	1449	Issued February 4, 1961
Mary Graves	3343	Issued January 27, 1975
Janet Golay	5071	Issued January 28, 1980
Keri Hughes-Cathey	9197	Issued January 29, 1987
Terrell Lay	13619	Issued December 13, 1996
Rita Looper	12750	Issued August 1, 1994
Gary Maxon	12300	Issued July 30, 1993
William McClure	2595	Issued November 19, 1971
Karen McCreery	12963	Issued January 30, 1995
Michael O'Bannon	11190	Issued January 31, 1991
Gregory Saunders	8342	Issued July 26, 1985
Jon Vrooman	3006	Issued July 27, 1973
William Wailes	9568	Issued July 23, 1987
Craig Whalen	10816	Issued January 25, 1990
Janice Wise	15033	Issued January 29, 2001
Lonnie Yearwood	2906	Issued January 26, 1973

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
2814	Ronald Roy Schmidt	Oct 1, 2016
4393	Jannis A. Mollenkopf	Oct 1, 2016
8703	Myrna Osborne Robinson	Oct 1, 2016
8850	Kim Annette Fischer	Oct 1, 2016
9742	Jolene Sue Tritschler	Oct 1, 2016
12010	Marlene M. Goodson	Oct 1, 2016
14013	J. Phillip Bond	Oct 1, 2016
15028	Catherine Anne Wall	Oct 1, 2016
17405	Adesuwa Asemota	Oct 1, 2016
3919	Thomas J. Costello	Nov 1, 2016
5576	Roy Wilkes Speakes	Nov 1, 2016
5800	Robert C. Tilghman	Nov 1, 2016
7878	William Norman Bryant	Nov 1, 2016
9152	Sherry Middleton Dossey	Nov 1, 2016
10142	Kenneth R. Baily	Nov 1, 2016
10543	R. Scott Weaver	Nov 1, 2016
11158	Robert Brett Kramer	Nov 1, 2016
13519	Judi Kaye Lacko Zallaps	Nov 1, 2016
13896	Christy L. Lee	Nov 1, 2016
16772	Joseph Christian Throckmorton	Nov 1, 2016
17775	Siew Moon Eng	Nov 1, 2016
17943	Shane Netherton	Nov 1, 2016
18091	Terrence Andrew Simpson	Nov 1, 2016

DECEASED REGISTRANTS:**CPAs:**

JoAnn Hollinger	7611	Issued July 26, 1984
James Hyde	2735	Issued July 31, 1972
Leon Lemmons	5096	Issued January 28, 1980
Don Roberts	2232	Issued July 25, 1969
Donald Thornton	1932	Issued December 22, 1966
Maurice Wolff	1848	Issued July 31, 1965

INACTIVE FIRMS:**CPA Limited Liability Companies:**

Greenlee & Associates, PLLC
Harris Tax & Accounting, PLLC

CPA Partnerships:

Davidson & Wade

Experience verification applications approved by the Executive Director as of November 18, 2016:

Chaslee D. Anderson
Tori M. Anderson
Clois W. Bellah Jr.
Danielle A. Blackburn
Jared A. Dickson
Jonathan W. Dicrisantis
Ronald E. Durdin
Stephanie JC Easter
Mary K. Fielding
Curtis A. French
Heather R. Fry
Clint M. Gates
Ryan A. Goga
Shuisha L. Griffin
Dylan G. Hanks
Daniel T. Hilton
Maina Karanja
Bridget M. Lienhard
Jason S. Maloney
William P. Marks III
Cory D. Morehead
Autum Perez
Tracy L. Stagner
Kristen R. Stevenson

2089.

Alexander T. Swyden

Clark D. Whitwell

Matthew R. Williams