

OKLAHOMA ACCOUNTANCY BOARD**MINUTES OF REGULAR MEETING**

September 23, 2016

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, September 23, 2016, at Oral Roberts University, Learning Resources Center, 3rd Floor, 7777 South Lewis Ave., Tulsa, OK 74171. 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
Karen Cunningham, Member
Jody Manning, Member

Board staff present at the meeting: Randy Ross, Executive Director; Colin Autin, Deputy Director; Melissa Schosser, Administrative Assistant; and Rebekah Flanagan, Administrative Assistant. Assistant Attorney General John Crittenden was also present.

Agenda Item #1a – Call To Order: At approximately 9:01 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): There were no absences.

Agenda Item #2 – Announcement of Visitors: The following visitors were present for the appropriate time: Blaine Peterson, representing the OSCP; and Kellie Wright, representing the OSA; Terry Unruh, Assistant Professor of Accounting and Ray Gregg, Assistant Professor of Accounting with ORU; and various ORU students.

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 August 5, 2016, Regular Meeting of the OAB; (2) Take official notice of the preliminary OAB financial statements for FY 2017, for the months ending July 31, 2016 and August 31, 2016; (3) Take official notice of the experience verification applications which have been approved by the Executive

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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 3/2016 Examination, July and August 2016.

Executive Director Ross informed the Board of a mistake in the financial statements. The heading that corresponds to the pie charts should be corrected to "August" rather than reading "July".

Motion by Cunningham that the Board approve the consent agenda with the correction of the notated months on the financials with the Executive Director's instructions. Second by Greenwell.

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. 2102 – Gary Duane Taylor, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent did not timely complete 40 hours of CPE as required 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 shall be paid by eight monthly installments of \$83.22, and a final payment of \$83.21. The first payment is due 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 now in compliance. Registrant has submitted the required hours to return to active status.
Peer Review Status: N/A.

Motion by Greenwell that the Board approve the ACO in Case No. 2102. Second by Sanner.

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

Agenda Item #6 – Discussion and possible action on National Association of State Boards of Accountancy Regional Directors’ Focus Questions: Brief discussion took place among the Board.

Motion by Manning that the Board approve submission of responses to the Focus Questions to NASBA. Second by Cunningham.

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

Agenda Item #7 – Discussion and possible action on report from the Audit and Budget Committee: Member Vernon presented this item to the Board.

Motion by Vernon that the Board approve the submission of the preliminary budget to OMES. Second by Manning.

ED Ross informed the Board that the performance measurements will now be submitted with the preliminary budget. Discussion took place among the Board regarding the updated performance measures of the Strategic Plan’s Enforcement Program. Member Sanner expressed concern that a few of the measurements under the Enforcement Program included the amount of time it has taken to receive the Attorney General’s approval of the Board’s ACOs, and that the Board does not have control over that time frame. Therefore, it should not be included in the performance measurement. ED Ross stated that he would look into having the numbers revised and updated at a future date.

Motion by Cunningham that the Board approve submission of the preliminary budget to OMES subject to potential modifications by the Audit and Budget Committee in regards to the Performance Measures. Second by Sanner.

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

Agenda Item #8 – Discussion and possible action on alternative education awarded for college credit by Western Governors University: ED Ross informed the Board of the new semester credit system practiced by Western Governor’s University and the impact it has had on the OAB when evaluating transcripts for Qualification Applications. Brief discussion took place among the Board.

Agenda Item #9 – Discussion and possible action for the selection of the OAB voting representative and alternate at the NASBA Annual meeting:

Motion by Sanner that the Board appoint Barbara Ley as the voting representative and David Greenwell as the alternate for the NASBA Annual Meeting. Second by Cunningham.

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

Agenda Item #10 – Discussion and possible action on request from the NASBA Compliance Assurance Committee to comment on the “Proposed Evolution of Peer Review Administration: A Supplemental Discussion Paper Seeking Input from State Boards of Accountancy”: Member Sanner stated that the Board would need to determine their position on the issue so they can submit comments by October 31, 2016. The Board expressed several concerns regarding the proposed changes. Discussion took place among the Board.

Motion by Sanner that Executive Director Randy Ross, Deputy Director Colin Autin, and himself, meet to develop comments for submission to the Executive Committee for approval and submission to NASBA before October 31, 2016. Second by Greenwell.

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

Agenda Item #11 – Discussion on report from the Outreach Committee:

- **Presentation about the Oklahoma Accountancy Board**

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

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

Updates

- Staff needs updated contact information from Board members
- The May 2017 ceremony is scheduled for May 20, 2017
- Sharon Wells will be retiring October 31st after 28 years with the Board
- New printers have been received and installed
- OMES continues to struggle with system issues relating to Phase II implementation
- Capitol renovations may make the May ceremony challenging

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

- BEP One; Aug 2016 rent - \$4,392.00
- State Auditor and Inspector; Auditing services for Jul 2016 - \$4,265.00
- Michael Gibson; FY16 PROC services - \$2,700.00
- BEP One; Sep 2016 rent - \$4,392.00
- State Auditor and Inspector; Auditing services for Aug 2016 - \$3,952.50
- GovConnection, Inc; Printers - \$2,902.27

Expenditures made by the Executive Director with approval of the Chair between \$5,000 and \$10,000 since the preceding Board meeting:

- USPS; Postage - \$10,000.00
- NASBA; FY17 membership dues - \$6,600.00
- Calvert Law Firm; Legal services for Jun 2016 - \$5,854.10

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

- Announcements
- Announce date and location of the next meeting – 8:30 a.m., Friday, October 21, 2016, at the Oklahoma Accountancy Board, 201 NW 63rd St; Ste. 210, Oklahoma City, OK 73116

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

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

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

The meeting was adjourned at approximately 10:52 AM.

Barbara Ley, Chair Date

ATTEST:

Mark Delametter, Secretary Date

APPENDIX I
Actions Approved by the Executive Director
As of September 22, 2016

APPLICATIONS FOR TRANSFER OF EXAM CREDITS:

Aqsa Zahid

APPLICATIONS FOR CERTIFICATION (Successful Candidates):

McKenzie Anderson
Jordan Seth Atterberry
Adreanne N. Cates
Taylor Raye Chargois
Blanca Yessica Urzua Colin
Jed Elliot Davis
Derek J. Doak
Emily Grace Elliston
Kayley Michelle Ernst
Kevin Conrad Fath
Leah C. Gary
Lana Elaine Gragert
Cindy Dawn Halbert
Brett Collin Hobbs
Peter James Hollifield
Shelby Elizabeth James
Jordan A. Lopez
Zachary B. Maley
Meredith Lynn Massey
Mollie E. Mathis
Logan May
William Jonathan Mitchell
David Randall Osborn
Ashley Marie Ozment
Matthew Richard Ozturk
Joel L. Pendarvis
Isabel Breaud Perry
Corey Tanner Stanfill
Eric Daniel Stevens
Troy Lee Talent
Kaimee Kellis Tankersley
Elizabeth Mae Townley
Andrew G. Werner
Heather N. Wilson
Aqsa Zahid

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

Kimberly J. Bylo (Missouri)
 Benjamin David Culver (New York)
 Amy Michelle Goodwin (Texas)
 Susan Johana Castro Herrera (Texas)
 Ram Rehsi Singh (California)
 Andrew Barrett Therrell (Texas)

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:

Kristal Miller CPA PC

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS:

Ashland Partners & Company, LLP (Oregon)
 Sikich LLP (Illinois)

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:

Aegis Limited Liability Company (New Mexico)
 David Mayfield, CPA, PLLC
 Keith R. Osborn, CPA, PLLC
 Krummel CPA, PLLC
 M & M Consulting Partners PLLC
 Ross & Henderson PLLC

REINSTATEMENT OF CPA PROFESSIONAL CORPORATIONS:

Bauknight Pietras & Stormer, P.A. (South Carolina)

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

Eldon Compton	4085	Issued July 18, 1977
Karen Fancher	5696	Issued July 27, 1981
Brenda Moody	7671	Issued July 26, 1984
Eddie Peebles	9780	Issued January 28, 1988
Jay Thomas	15025	Issued January 29, 2001
Constance Tommerup	16028	Issued January 20, 2005
J. Vann	13205	Issued July 31, 1995

No Longer Practicing in Oklahoma:

Carolyn Hill	10433	Issued July 27, 1989
Constance Lamb	7317	Issued January 26, 1984
Toni Staff	17543	Issued July 31, 2013

No Longer Residing in Oklahoma:

Lisa Anderson	17726	Issued August 22, 2014
Eldon Jobe	9723	Issued January 28, 1988
Dennis Laffin	9349	Issued March 19, 1987
Diane McCredie	12302	Issued July 30, 1993
Deborah Rynda	4102	Issued July 18, 1977

Retired:

David Ballew	8455	Issued January 23, 1986
Ronald Cheatwood	4423	Issued July 20, 1978
Ronald Cottrell	4426	Issued July 20, 1978
Manizheh Farhad	7568	Issued July 26, 1984
Sharon Gage	6264	Issued July 22, 1982
Zela Hanson	3346	Issued January 27, 1975
Marylou Jeffs	8464	Issued January 23, 1986
Stephen Johnson	4867	Issued July 27, 1979
Aldora Loepp	4563	Issued November 27, 1978
Trudy Martin	6054	Issued January 29, 1982
William Owen	1243	Issued February 11, 1958
John Rich	2162	Issued February 1, 1969
Richard Thomas	13956	Issued August 4, 1997

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
4970	Timothy L. De Leo	Aug 1, 2016
8468	Charleen S. Brotherton	Aug 1, 2016
14521	Emily A. Lai	Aug 1, 2016
17473	Bobbi Jean Shaw	Aug 1, 2016
7977	Diana F. Jordan	Sept 1, 2016
4752	Nancy S. Moran	Sept 1, 2016
13072	James Paul Barnes	Sept 1, 2016
17366	Thomas Daniel Means	Sept 1, 2016

DECEASED REGISTRANTS:**CPAs:**

Kenneth Ames	9059	Issued October 23, 1986
Adam Barber	9882	Issued July 28, 1988
Jerry Dodson	2178	Issued March 15, 1969
James Downs	3334	Issued January 27, 1975
Janice Greene	7941	Issued January 31, 1985
Dwight Hamann	14058	Issued February 2, 1998
Anthony Munoz	7679	Issued July 26, 1984

EXPERIENCE VERIFICATION APPLICATIONS APPROVED BY THE EXECUTIVE DIRECTOR AS OF SEPTEMBER 23, 2016:

McKenzie R. Anderson
 Jordan S. Atterberry
 Sean L. Benton
 Carolyn A. Campbell
 Adreanne N. Cates
 Taylor R. Chargois
 Jed E. Davis
 Kevin C. Fath
 Leah C. Gary
 Daniel J. Hendrickson
 Brett C. Hobbs
 Jonathan M. Kern
 Carter D. Lance
 Jordan A. Lopez
 Zachary B. Maley
 Logan L. May
 William J. Mitchell
 Glenn A. Payne III
 Joel L. Pendarvis
 Corey T. Stanfill
 Eric D. Stevens
 Samantha M. Stuart
 Elizabeth M. Townley
 Heather N. Wilson
 Cassidy E. Young
 Aqsa Zahid

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