

OKLAHOMA ACCOUNTANCY BOARD

MINUTES OF REGULAR MEETING

April 21, 2017

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, April 21, 2017, at the University of Oklahoma, 3040 Price Hall, 660 Parrington Oval, Norman, OK 73019. 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
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; Rebekah Flanagan, Examination Coordinator; and Amy Freeman, Administrative Assistant. Assistant Attorney General John Crittenden was also present.

Agenda Item #1a – Call To Order: At approximately 8:22 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. Member Sanner arrived at approximately 8:24 AM.

Agenda Item #2 – Announcement of Visitors: The following visitors were present for the appropriate time: Blaine Peterson, representing the OSCP; Eric Johnson, representing the OSCP; Fran Ayres, Associate Dean for Faculty Relations at OU; Joe Dulin, Instructor of Accounting with OU; Wayne Thomas, Instructor of Accounting with OU; Andrew Cuccia, Assistant Professor of Accounting with OU; Richard Price, Assistant Professor of Accounting with OU; and various OU 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 February 17, 2017, Regular Meeting of the OAB; (2) Take official notice of the preliminary OAB financial statements for FY 2017, for the months ending February 28, 2017 and March 31, 2017; (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 administrative posting to the OAB's records and certification of scores for Window 1/2017 Examination, January through March 10, 2017.

Motion by Manning that the Board approve the Consent Agenda. 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 and report from the Enforcement Committee:

ADMINISTRATIVE CONSENT ORDERS:

Case No. 2094 – CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 2.5 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 \$394.24, which must be paid within 30 days of the effective date of the order. In addition, Respondent shall complete 2.5 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 37.5 hours for 2012 (includes 10 hours ethics); 40 hours for 2013 (includes 8 hours ethics); 40 hours for 2014 (includes 0 hours ethics); and 40.5 hours for 2015 (includes 0 hours ethics).

Peer Review Status: N/A.

Case No. 2126 – CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 36.5 hours short of meeting the 120-hour minimum CPE requirement for 2013-2015; 36 hours short for 2014-2016; and 4 hours short of the 4 hour minimum ethics CPE requirement for 2014-2016. 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 \$218.97, which must be paid within 30 days of the effective date of the order. In addition, Respondent shall complete 37 hours of CPE, including 4 hours of ethics, 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 41.5 hours for 2013 (includes 4 hours ethics); 30 hours for 2014 (includes 0 hours ethics); 12 hours for 2015 (includes 0 hours ethics); and 42 hours for 2016 (includes 0 hours ethics).

Peer Review Status: N/A.

Case No. 2129 – CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 20 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 of the effective date of the order. Respondent has submitted 20 hours of CPE earned in the current year 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 30 hours for 2013 (includes 0 hours ethics); 60 hours for 2014 (includes 11 hours ethics); and 10 hours for 2015 (includes 2 hours ethics).

Peer Review Status: N/A.

Case No. 2130 – CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 78 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 \$285.22, which must be paid within 30 days of the effective date of the order. In addition, Respondent shall complete 78 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

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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 42 hours for 2013 (includes 4 hours ethics); 0 hours for 2014; and 0 hours for 2015.

Peer Review Status: N/A.

Motion by Greenwell that the Board approve the Administrative Consent Orders in Case no.'s 2094, 2126, 2129, and 2130. Second by Cunningham.

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

FILES TO CLOSE:

File 2235 – Revoked CPA

This file was opened as a result of a referral from the CPE Coordinator that the registrant was 17 hours short of the 120-hour minimum CPE requirement for 2012-2014. The registrant's certificate has been automatically revoked for failure to register; therefore, the Enforcement Committee recommends that the file be closed with a note to reopen the investigation in the event the registrant applies for reinstatement.

File 2266 – CPA

This file was opened as a result of a referral from the CPE Coordinator that the registrant was 8 hours short of the 120-hour minimum CPE requirement for 2012-2014, and 40 hours short for 2013-2015. The registrant misreported hours and submitted documentation to show compliance with both three year periods; therefore, the Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is now in compliance. Registrant reported 72 hours for 2012 (includes 4.5 hours ethics); 40 hours for 2013 (includes 0 hours ethics); 40 hours for 2014 (includes 2 hours ethics); and 57.5 hours for 2015 (includes 3 hours ethics).

Peer Review Status: N/A.

File 2289 – CPA

This file was opened as a result of a complaint alleging the registrant failed to return original records to the client. The registrant responded that the records were temporarily

misplaced, but were later found. The return of the records was confirmed by the complainant; therefore, the Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant reported 82 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.

File 2300 – CPA

This file was opened as a result of a referral from the CPE Coordinator that the registrant was 20 hours short of the 120-hour minimum CPE requirement for 2013-2015. The registrant misreported hours and submitted documentation to show compliance with this three year period; therefore, the Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is now in compliance. Registrant reported 76 hours for 2013 (includes 4 hours ethics); 24 hours for 2014 (includes 0 hours ethics); and 48 hours for 2015 (includes 0 hours ethics).

Peer Review Status: N/A.

File 2302 – CPA

This file was opened as a result of a referral from the CPE Coordinator that the registrant was 11.5 hours short of the 120-hour minimum CPE requirement for 2013-2015. The registrant misreported hours and submitted documentation to show compliance with this three year period; therefore, the Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is now in compliance. Registrant reported 61 hours for 2013 (includes 0 hours ethics); 30.5 hours for 2014 (includes 5 hours ethics); and 52 hours for 2015 (includes 2.5 hours ethics).

Peer Review Status: N/A.

File 2308 – CPA

This file was opened as a result of a referral from the CPE Coordinator that the registrant was 1 hour short of the 4 hour minimum ethics CPE requirement for 2013-2015. The registrant submitted documentation to show compliance with the ethics

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requirement for this three year period; therefore, the Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is now in compliance. Registrant reported 60.5 hours for 2013 (includes 0 hours ethics); 46.5 hours for 2014 (includes 1 hour ethics); and 55 hours for 2015 (includes 3 hours ethics).

Peer Review Status: N/A.

File 2316 – CPA

This file was opened as a result of a referral from the CPE Coordinator that the registrant was 22.5 hours short of the 120-hour minimum CPE requirement for 2013-2015. The registrant submitted an affidavit to claim an “inactive” exemption starting in calendar year 2015. The affidavit was approved by the CPE Coordinator; therefore, the Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is now in compliance. Registrant reported 54 hours for 2013 (includes 1.5 hours ethics); 30.5 hours for 2014 (includes 4 hour ethics); and is “inactive” for calendar years 2015 and 2016.

Peer Review Status: N/A.

Motion by Greenwell that the Board close File no.’s 2235, 2266, 2289, 2300, 2302, 2308 and 2316. Second by Manning.

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

Agenda Item #6 – Oklahoma Accountancy Board Outreach Committee

Presentation: Secretary Delametter presented the Student Presentation to those in attendance.

- Student presentation
- *Failure to Earn CPE* video – a NASBA production
- *Certificate Renewal* video – a NASBA production

Agenda Item #7 – Discussion and possible action on response to NASBA regarding proposed CGMA language in the Uniform Accountancy Act:

A brief discussion took place among the Board.

Motion by Sanner that the Board approve the letter in response to NASBA regarding CGMA language. Second by Manning.

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

Agenda Item #8 – Discussion and possible action on the report from the Peer Review Committee: Member Sanner presented the report from the Peer Review Committee. Deputy Director Autin presented the Peer Review Process presentation for the students.

- Response to AICPA Proposed Evolution of Peer Review Administration (revised January 2017) [Deferred from February 2017 Board meeting]

Motion by Sanner that the Board approve the letter in response to the AICPA Proposed Evolution of Peer Review Administration. Second by Cunningham.

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

- 2016 Peer Review Oversight Committee annual report

Motion by Sanner that the Board approve the 2016 Peer Review Oversight Committee annual report. Second by Greenwell.

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

Agenda Item #9 – Discussion and possible action on report from the Audit and Budget Committee: Member Vernon presented the report from the Audit and Budget Committee. The fiscal year 2018 Budget Work Program will be submitted before the next Board meeting.

- Proposed fiscal year 2018 contract for the Office of the Attorney General

Motion by Cunningham that the Board approve the proposed 2018 contract for the Office of the Attorney General. Second by Delametter.

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

- Fiscal year 2018 Budget Work Program

Motion by Vernon that the Board approve the 2018 Budget Work Program. Second by Cunningham.

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

Agenda Item #10 – Discussion and possible action on report from the CPE Committee: Member Manning presented the report from the CPE committee. A discussion took place among the Board regarding the requirement of CPE hours for an attorney holding a CPA license. Member Vernon suggested that the OAB communicate information regarding CPE hours for attorneys in the bulletin and on the website. Vice Chair Greenwell suggested that the Board seek additional information from the Oklahoma Bar on the subject.

Agenda Item #11 – Discussion and possible action on request from Joann Adam [CPA #8847 – revoked] to amend her certificate status from revoked to disabled: A brief discussion took place on request from Joann Adam [CPA #8847]. Vice Chair Greenwell suggested that the case be referred to the Enforcement Committee for further review. Chair Lay suggested that the Board revisit the case at the May Board meeting.

Agenda Item #12 – Discussion and possible action on request from NASBA to send early notice of fee increase: A brief discussion took place among the Board.

Agenda Item #13 – New Business: There was no new business.

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

Updates

- Phase II is now complete and working
- We currently have assigned to us an on-site IT person every Tuesday.
- Budget continues to be the biggest concern at the legislature. To date there is no consensus on how to get out of the deficit
- I presented at the Oklahoma Educators Conference and two presentations for the OSCPA
- The Executive Directors committee meeting will be held at the end of the Eastern regional. I will attend the committee meeting but attend the Western regional with the Board.
- Congratulations to Board Member Marc Delametter, CPA on his induction into the OSU Accounting Hall of Fame.
- Congratulations to former Board Member Janice Gray, CPA on her nomination as the National Association of State Boards of Accountancy Vice Chair.

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

- OMES – Jan 2017 IT services - \$2,879.69
- BEP One – Mar 2017 rent - \$4,392.00
- OMES – Feb 22017 IT services - \$2,883.01
- BEP One – April 2017 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 #15 – Discussion and possible action on report from the Chair:

- Announcements
- Announce date and location of the next meeting – 8:30 a.m., Friday, May 19, 2017, 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 11:13 AM.

Barbara Ley, Chair Date

ATTEST:

Mark Delametter, Secretary Date

**OKLAHOMA ACCOUNTANCY BOARD REGISTRATION ACTIVITY
SINCE THE PREVIOUS BOARD MEETING**

**Actions Approved by the Executive Director
As of April 21, 2017**

APPLICATIONS FOR TRANSFER OF EXAM CREDITS:

Margaret Lynn Delatte

APPLICATIONS FOR CERTIFICATION (Successful Candidates):

Gerard Clifford Austrie
Brice Dillon Betchan
Lindsey Billen
Christopher D. Brumit
Drew Michael Burkhart
David Benjamin Busic
Laura Marie Calderwood
Carolyn A. Campbell
Baret Lewis Claborn
Margaret Lynn Delatte
Alan J. Dennis
Stephanie JC Easter
Christopher Ryan Ergenbright
Eric J Gammenthaler
Aminata G. Gueye
Hannah Elizabeth Hankey
Charnay L Hightower
Brady M. Hughes
Stephanie Lynn Keller
Jonathan William Lackey
Ling Lu
Jennifer N. Lyles
Kari Louise McCormick
Tyler Russell McGary
Wesley Tucker Middlebrook
John Stuart Morrow
Boyd Ray Music
Stacey Naizer
Abigail C. Neal
Tuong Vi T. Ngo
Nicholas Robert Stephens
Zachary E. Tidholm
Carol Goldin Wills
Natalie Marie Wilson

Xinxin Xie
Krista Zachariae

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

Kari Leigh Mitchell (Alaska)
Harry J. Moulter (Texas)
Bryan Nicholas Petry (California)
Loretta Marie Trujillo (Arizona)

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

Cheryl McCue	15638
Charles Mullins	5313
Miranda Xing-Scroggins	12444

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:

Barons', Inc. (Arkansas)
Fitts, Roberts & Co., P.C. (Texas)
Kevin P. Martin & Associates, P.C. (Massachusetts)

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS:

CapEx Tax & Accounting Services, LLP
Genske Mulder & Company, LLP (California)

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:

Allen Timmons, CPA, PLLC
Breedlove CPA PLLC
Jana A. Walker, CPA, PLLC
Porte Brown LLC (Illinois)
Rose Rock CPAs, PLLC
Smythe, PLLC

CERTIFICATES SURRENDERED BY REGISTRANTS:

CPAs:

Surrendering CPA Certificate Due To CPE Requirements:

Arnold Moore	3970	Issued January 24, 1977
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No Longer Residing in Oklahoma:

Todd Bazin	17460	Issued March 1, 2013
Kimberly Davis	17854	Issued February 6, 2015

2123.

Sue Eubanks	12650	Issued April 22, 1994
Matthew Hoven	17142	Issued November 10, 2011
Debra Moran	13735	Issued February 3, 1997
Mi Zhou	17742	Issued August 22, 2014

Retired:

Tracey Akins	9094	Issued January 29, 1987
John Allen	3589	Issued January 27, 1976
Donald Bennett	1295	Issued February 4, 1959
James Boatsman	2014	Issued January 27, 1968
Maurice Brown	1293	Issued February 4, 1959
Harold Chapman	1746	Issued August 1, 1964
Patricia Chernicky	11509	Issued January 30, 1992
Mary Dorton	10406	Issued July 27, 1989
Donald Harris	6598	Issued January 17, 1983
Philip Hill	3229	Issued July 26, 1974
Roy Hudson	3231	Issued July 26, 1974
Claudia Kiker	9467	Issued July 23, 1987
Carol Knapp	6077	Issued January 29, 1982
Charles Stewart	15021	Issued January 29, 2001
Charles Taylor	3826	Issued July 19, 1976
Larry Wood	5591	Issued January 26, 1981

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
2463	James Gary Mourton	Mar 1, 2017
7500	Robert L. Jenks	Mar 1, 2017
12678	Duard A. Brooks	Mar 1, 2017
14550	Jeffrey Glen Parks	Mar 1, 2017
17297	Micki Van	Mar 1, 2017
17559	Brett Allen Johnson	Mar 1, 2017
7780	Stephen T. Yagel	Apr 1, 2017
9209	Linda Kilpatrick Allert	Apr 1, 2017
11672	Cindy A. White	Apr 1, 2017
13467	Richard Earl Chesley	Apr 1, 2017
16719	Priyanka Garg Singhal	Apr 1, 2017

DECEASED REGISTRANTS:

CPAs:

Michael Barnes	4803	Issued July 27, 1979
Paul Brou	3539	Issued September 12, 1975
Kong Lee	16864	Issued May 21, 2010

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Charles Perry	6678	Issued January 17, 1983
David Tate	1919	Issued August 6, 1966
Rhonda Vincent	11886	Issued July 28, 1992

EXPERIENCE VERIFICATION APPLICATIONS APPROVED BY THE EXECUTIVE DIRECTOR AS OF APRIL 21, 2017:

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

INACTIVE FIRMS:

CPA Limited Liability Companies:

John N. Scott, CPA, PLLC