

OKLAHOMA ACCOUNTANCY BOARD

MINUTES OF REGULAR MEETING

December 15, 2017

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, December 15, 2017, 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:

David Greenwell, CPA, Chair
 Marc Delametter, CPA, Vice Chair
 Mike Sanner, CPA, Secretary
 Randa Vernon, CPA, Member
 James Taylor, 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; and Amy Freeman, Administrative Assistant. Assistant Attorney General John Crittenden was also present.

Agenda Item #1a – Call To Order: At approximately 9:30 AM, Chair Greenwell called the meeting to order.

Agenda Item #1b – Declaration of Quorum: Chair Greenwell 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 and Eric Johnson, representing the OSCPA, and Dean Taylor, representing the OSA.

Agenda Item #3 – Public Comment Period: Executive Director Ross advised the Board that he had not received any requests for public comment.

Agenda Item #4 – Consent Agenda: The Consent Agenda contained five items for the OAB's consideration: (1) Approve the Minutes of the November 17, 2017, Regular Meeting of the OAB; (2) Take official notice of the preliminary OAB financial statements for FY 2017, for the month ending November 30, 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

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registrations filed since the previous meeting; (5) Approve the verification of the administrative posting to the OAB's records and certification of scores for Window 3/2017 Examination: July 1, 2017, through September 10, 2017.

Motion by Vernon that the Board approve the Consent Agenda. Second by Sanner.

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

Agenda Item #5 – Discussion and possible action on Administrative Actions and recommendations from the Enforcement Committee:

ADMINISTRATIVE CONSENT ORDERS:

Case No. 2167 – Phyllis Denise Wallace, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 19 hours short of meeting the 120-hour minimum 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 \$500, plus costs and attorney fees in the amount of \$291.56, which must be paid within 30 days of the effective date of the order. In addition, Respondent shall complete 19 hours of CPE within 30 days to apply to the shortage. A proven violation of this ACO, the Act of 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 34 hours for 2014 (includes 4 hours ethics); 29 hours for 2015 (includes 0 hour ethics); and 38 hours for 2016 (includes 0 hours ethics).

Peer Review Status: N/A.

Case No. 2173 – Catherine Michelle Watson, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent failed to submit any of the 120 hours of CPE 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 \$199.06, which must be paid within 30 days of the effective date of the order. In addition, Respondent shall complete 120 hours of CPE (including 4 hours ethics) within 5 months 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 has not submitted any hours to “return to active status”.

Peer Review Status: N/A.

Motion by Delametter that the Board approve the Administrative Consent Orders in Case no.’s 2167 and 2173.
Second by Vernon.

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

Agenda Item #6 – Discussion and possible action on Nation Association of State Boards of Accountancy Regional Director’s Focus Questions: Executive Director Ross presented the NASBA Regional Director’s Focus Questions to the Board. After a brief discussion, the answer on 1(b) regarding Nano Learning will be modified to “will discuss”.

Motion by Cunningham that the Board approve the answers to the NASBA Regional Director’s Focus Questions with modification to answer 1(b). Second by Delametter.

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

Agenda Item #7 – Discussion and possible action on National Association of State Boards of Accountancy quick poll survey on the impact of the reorganization of the AICPA: Executive Director Ross presented the NASBA Reorganization Impact of the AICPA Quick Poll answers to the Board. After a discussion, Member Cunningham encouraged Executive Director Ross to make his responses stronger and more specific. Executive Director Ross noted that he would modify his answers to express how deeply concerned the Board was with this issue.

Agenda Item #8 – Discussion and possible action on report from the Executive Director:

Updates

- NASBA update on Reorganization Task Force
- Effect of customer service calls on year over year lapsed and renewal numbers
- Fall 2017 CPA Ceremony results
- New video

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

- Randa Vernon – NASBA’s 110th Annual Meeting - \$3,150.33

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- OMES – IT Services of October 2017 - \$3,006.07
- Calvert Law Firm – Legal services for September 2017 - \$3,542.78
- BEP One LP – Rent for December 2017-\$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 October 2017 - \$5,498.50

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

- Announcements
- Announce date and location of the next meeting – 8:30 a.m., Friday, January 19, 2018, at the Oklahoma Accountancy Board, 201 NW 63rd St; Ste. 210, Oklahoma City, OK 73116

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

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

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

The meeting was adjourned at approximately 10:46 AM.

David Greenwell, Chair Date

ATTEST:

Mike Sanner, Secretary Date

APPENDIX I
Actions Approved by the Executive Director
As of December 15, 2017

APPLICATIONS FOR CERTIFICATION (Successful Candidates):

David John Bedinghaus
 Scott Thomas Brecheen
 Amber B. McClain
 Jason A. Uthe

APPLICATIONS FOR RECIPROCAL OF CPA CERTIFICATES:

Brant A. Parker (Arkansas)

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

Mary Brooks 7216

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS:

Burkeen Clagg Bartel, PLLC

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:

Village Financial, P.C.

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:

Marlatt Enterprises PLLC
 NextGen Tax Services PLLC
 Rowe & Gorges, LLC (Kansas)
 Tracey L. Masini, CPA PLLC

REINSTATEMENT OF CPA PROFESSIONAL LIMITED LIABILITY COMPANIES:

Robyn L. Miller, C.P.A., P.L.L.C.

CERTIFICATES SURRENDERED BY REGISTRANTS:

CPAs:

No Longer Practicing in Oklahoma:

James Hagemann 9943 Issued July 28, 1988

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No Longer Residing in Oklahoma:

Amy Goodwin	18225	Issued September 20, 2016
James Vaughn	5352	Issued July 25, 1980

Retired:

Stanley Crawford	1601	Issued July 27, 1962
David Dawson	7251	Issued January 26, 1984
Michael Goodale	7585	Issued July 26, 1984
Stanley Hall	1451	Issued February 4, 1961
James Miller	5106	Issued January 28, 1980
Michael Moran	2550	Issued July 30, 1971
Michael Pannell	5549	Issued January 26, 1981
Ronald Winkler	3842	Issued July 19, 1976

*Cancelation of certificate #5447 for Janet Guest on November 2017 Activity List rescinded. She only intended to cancel her permit and not her certificate

DECEASED REGISTRANTS:

CPAs:

Julius Mitcham	14914	Issued September 29, 2000
Jackie Whomble	4723	Issued January 29, 1979

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
3690	Richard Kent Williamson	Dec 1, 2017
8585	Julie Lynn Krieger	Dec 1, 2017
17143	Lynsie Jo Johnson	Dec 1, 2017
17897	Peter George Yiannikouros	Dec 1, 2017

INACTIVE FIRMS:

CPA Corporations:

Breedlove & Co., A Professional Corporation (Texas)

CPA Limited Liability Companies:

Burkeen & Clagg, PLLC
Donald L. Keel, C.P.A., P.L.L.C.
Edw. M. Plopa & Associates, L.C. (Kansas)

EXPERIENCE VERIFICATION:

Matthew Jeffery Brown
Thomas Jonathan Chappell
Elaine Kathryn Cole
Zachary James-Paul Mobley

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