

**OKLAHOMA ACCOUNTANCY BOARD
MINUTES OF REGULAR MEETING**

May 19, 2017

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, May 19, 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:

Barbara Ley, CPA, 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; 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 8:31 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): Vice Chair Greenwell was absent. Chair Ley excused his absence.

Agenda Item #2 – Announcement of Visitors: The following visitors were present for the appropriate time: Eric Johnson, representing the OSCPA; Dean Taylor, representing the OSA; Clayton Foss, Respondent; Greg McCracken, counsel for Respondent; Joshua Conaway and Randy Calvert, Calvert Law Firm and Debra Garver, court reporter.

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 21, 2017, Regular Meeting of the OAB; (2) Take official notice of the preliminary OAB financial statements for FY 2017, for the month ending April 30, 2017; (3) Take official notice of the experience

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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.

Motion by Sanner that the Board approve amendment of date to the April 21, 2017 Minutes. Second by Delametter.

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

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

Affirmative Vote: Vernon, 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. 2131 – Karen J. Tucker, CPA PLLC, CPA Firm

This case was opened as a result of a referral by the Peer Review Oversight Committee that Respondent Firm received two consecutive adverse peer review reports. The assigned Board investigator reviewed one audit and one agreed-upon procedure engagement the Respondent had recently conducted and found improved audit documentation technique from the previous reviews. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent agrees to the following: to follow any recommendations of the OSCPA Peer Review Program; to review SQCS No. 8 to fully understand the standards for a firm's system of quality control and make any necessary additions to the firm's quality control document; to continue obtaining pre-issuance reviews of any OMB Circular A-133 audits; and is assessed costs and attorney fees in the amount of \$2,103.31, which must be paid within 30 days of the effective date of the 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: Respondent Firm is in compliance.

Motion by Delametter that the Board approve the Administrative Consent order on Case 2131. Second by Manning.

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

FILES TO CLOSE:**File 2059 – Revoked CPA**

This file was opened after the registrant self-reported being charged with possession of child pornography. The registrant's certificate was 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 2286 – Revoked CPA

This file was opened after the registrant was disciplined by the SEC for insider trading. The registrant's certificate was 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.

Chair Ley suggested that the OAB staff determine if the registrants in File 2059 and 2286 are registered in any other states.

Motion by Sanner that the Board close the following Files:
2059 and 2286. Second by Cunningham.

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

Member Sanner presented the proposed professional contracts [Investigator] for the fiscal year 2018.

Motion by Sanner that the Board approve the proposed
professional contracts [Investigator] for the fiscal year 2018.
Second by Delametter.

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

Agenda Item #6 – Discussion and possible action on report from Audit and Budget Committee: Member Vernon presented the proposed professional contracts [service] for the fiscal year 2018.

Motion by Vernon that the Board approve the proposed
professional contracts [service] for the fiscal year 2018.
Second by Sanner.

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

Agenda Item #8 – Discussion and possible action to support the nomination of Barbara Ley, CPA to the NASBA Nominating Committee for the Southwest Region of the United States: Executive Director Ross asked the Board to support the

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nomination of Barbara Ley, CPA to the NASBA Nominating Committee for the Southwest Region of the United States. Member Sanner asked that Executive Director Ross send NASBA a letter of support.

Motion by Sanner to authorize Executive Director Ross to send a letter to NASBA in support of Barbara Ley, CPA.
Second by Cunningham.

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

Note: Chair Ley called for a break at approximately 8:55 AM and reconvened at 9:05 AM.

Hearing

Case No. 2128 – Hearing in the matter of the Application of Clayton Wade Foss for Determination of Eligibility to sit for the Certified Public Accounting Examination (continued from February 17, 2017 Board Meeting): This matter came for hearing at 9:05 AM. The members of the Oklahoma Accountancy Board present were seated on the hearing panel.

Assistant Attorney General John Crittenden advised the Board. Special Prosecutor Calvert represented the State. Respondent was present and was represented by counsel, Greg McCracken.

The purposed of this hearing was to determine whether the Respondent is eligible to sit for the Certified Public Accountant Examination.

During his opening statement, counsel for the Respondent moved to have Exhibits 1-13 entered into the record. There were no objections. At the recommendation of Assistant Attorney General Crittenden, Chair Ley accepted the Exhibits into the record. Counsel questioned the Respondent on his past and current conduct.

Special Prosecutor Calvert moved for the admission of State's Exhibits 1-5. There were no objections. At the recommendation of Assistant Attorney General Crittenden, Chair Ley accepted the Exhibits into the record. Special Prosecutor Calvert then called the Respondent and questioned him on his past and current conduct.

Board members questioned the Respondent on his past and current conduct.

Both Special Prosecutor Calvert and the counsel for the Respondent gave closing statements.

At this time Chair Ley entertained a motion to enter Executive Session.

Motion by Sanner that the Board enter into Executive Session. Second by Cunningham.

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

The Board entered into Executive Session at approximately 10:40 AM.

Motion by Sanner that the Board come out of Executive Session. Second by Manning.

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

The Board came out of Executive Session at approximately 11:35 AM.

Motion by Cunningham that the Board has found that Mr. Foss has violated the Accountancy Act and rules as presented. The Board will allow Mr. Foss to sit for the exam. But upon passing all parts of the exam, his application for certificate or license will not be considered until the candidate has successfully completed all of his requirements as stipulated by the court order dated September 2016, and that the Oklahoma Board must be notified if he makes application in any other State before his application is considered in Oklahoma. The Board hereby adopts as finding of facts and conclusions of law, those that have been stated in the order to show cause as per 10:15-37-7(A)3. Second by Manning.

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

Motion by Manning that the Board adjourn the Hearing. Second by Delametter.

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

Agenda Item #7 – Discussion and possible action on report from the Legislative Committee: Member Cunningham asked Executive Director Ross to present the summary of the First Regular Session of the 56th Legislature and the impact of Senate Bill 354 and Senate Bill 358 on registration requirements for firms performing audits of Oklahoma governmental entities to the Board.

Agenda Item #9 – Discussion and act on election of officers pursuant to Section 15.4.A of the Oklahoma Accountancy Act: Chair Ley addressed this item and

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entertained motions related to the election of the Board officers for the 2017-2018 fiscal year.

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

Motion by Sanner that David Greenwell be elected Chair of the OAB for next fiscal year. Second by Cunningham.

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

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

Motion by Manning that Marc Delametter be elected the Vice Chair of the OAB for the next fiscal year. Second by Cunningham.

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

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

Motion by Vernon that Mike Sanner be elected to Secretary of the OAB for the next fiscal year. Second by Cunningham.

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

Agenda Item #10 – New Business: There was no new business.

Agenda Item #11 – Discussion and possible action on report from the Executive Director:

Updates

- Phase II continues to function well and firm registrations are coming in.
- We are starting the process of implementing Office 360 in the cloud.
- Budget continues to be the biggest concern at the legislature. To date there is no consensus on how to get out of the deficit.
- We are scheduled for a phone upgrade throughout the office in June.
- 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 Jim Taylor on his confirmation to the Board by the Senate.
- Western regional conference is June 6-9 in Coeur d'Alene Idaho.
- Ceremony is tomorrow at the Capital. Registration is 10:30 to 11:00 with ceremony starting at 11:00.

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

- OMES-IT services for Mar 2017-\$2,885.08
- Calvert Law Firm-Legal services for Feb and Mar 2017-\$2,842.58
- BEP One-May 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 #12 – Discussion and possible action on report from the Chair:

- Announcements
- Announce date and location of the next meeting – 8:30 a.m., Friday, June 16, 2017, at the Oklahoma Accountancy Board, 201 NW 63rd St; Ste. 210, Oklahoma City, OK 73116

Agenda Item #13 – 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 Delametter.

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

The meeting was adjourned at approximately 12:08 PM.

David Greenwell, Chair

Date

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ATTEST:

Marc Delametter, Secretary Date

APPENDIX I

Actions Approved by the Executive Director As of May 19, 2017

APPLICATIONS FOR CERTIFICATION (Successful Candidates):

Elizabeth Babiarz
 Rachel Kathleen Boevers
 Brian Edward Cash
 Shannon Banks Chiarello
 Megan Christine Copeland
 Tammy Waldron Currey
 John S. Disler Jr.
 Mark Andrew Drescher
 Elin Colleen Flaming
 Marisa N. Gibbs
 Jessica Michelle Hitt
 Kathy F. Huang
 Megan Leigh Johnson
 Kristen Marie Kelley
 Ashlee Cole Mimms
 Ashley Erin Neel
 Lina Zoheer Shakra
 Elizabeth A. Shough
 Kristin Maley Stephens
 Stephanie Alane Taylor
 Nickolas E. Wann
 Lori Marie Yearwood

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

Vickie Beyer 12867
 Blake Lowry 16523
 Mark Quinn 13927

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

Samara Louise Wakefield (Texas)

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:

Chain Jones & Sudik, PLLC
 Shannon Townsend, CPA, PLLC
 Tisdale, CPA, PLLC

CERTIFICATES SURRENDERED BY REGISTRANTS:

2135.

CPAs:

No Longer Residing in Oklahoma:

Dennis DeCoursey	5686	Issued July 27, 1981
Rebecca Ottaviano	11381	Issued July 25, 1991

Retired:

Charles Bennett	2602	Issued January 31, 1972
Ruth Dull	11311	Issued July 25, 1991
Christopher Hargrove	3086	Issued January 28, 1974
Ronald Kupers	3533	Issued July 28, 1975
Roger Minney	4885	Issued July 27, 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
2023	Larry Wayne Cunningham	May 1, 2017
3671	Vivian Storer Shields	May 1, 2017
5888	Barbara Diane Beaver	May 1, 2017
8837	Robert John Deremer	May 1, 2017
11686	Heidi Zerby	May 1, 2017
12234	Michael Todd Francis	May 1, 2017
14947	Mark W. Brown	May 1, 2017
17964	George Rogers Overbey	May 1, 2017
18126	Christopher Lombardozzi	May 1, 2017

RECINDED REVOCATION

Kim Anderson	2413	Issued February 1, 1971*
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*Registrant was deceased before certificate revoked. Certificate status has been changed to deceased.

INACTIVE FIRMS:

Out-of-State Sole Proprietorships:

David J. Capella (Connecticut)

CPA Corporations:

Edgin, Parkman, Fleming & Fleming, PC (Texas)
Roy D. Jenkins and Associates, A Professional Corporation

CPA Limited Liability Companies:

Bledsoe & Assoc., PLLC
K. Forell & Associates, PLLC
Knol & Minney, PLLC
Lea Anne Smith, CPA, PLLC
Richard Rentsch, CPA, PLLC

EXPERIENCE VERIFICATION APPLICATIONS APPROVED BY THE EXECUTIVE DIRECTOR:

Travis Biddick
Mark A. Drescher
Marisa N. Gibbs
Mason L. Groves
Jessica M. Hitt
Ashlee C. Mimms
Ashley E. Neel
Kelsey S. Riggs
Alexander Schneider
Brienna K. Smith
Jonathan D. Swanson
Kong Chi Tsang
Cynthia H. Vandenberg

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